

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Webb County, Texas
For the Fiscal Year Ended September 30, 2003



Leo Flores
Webb County Auditor

**Comprehensive Annual Financial Report
of Webb County, Texas
For The Fiscal Year Ended, September 30, 2003**

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March 1, 2004

Hon. County Judge and Commissioners
Hon. Auditors Board of District Judges

Texas Local Government Code, 114.025, requires that the County Auditor publish within six months of the close of each fiscal year, a complete set of financial statements presented in conformity with Generally Accepted Accounting Principles (GAAP) and audited in accordance with Generally Accepted Auditing Standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the Comprehensive Annual Financial Report (CAFR) of the County of Webb for the fiscal year ended September 30, 2003.

This report consists of management's representations concerning the finances of the County. Therefore, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, County management has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the County's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the County's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatements. As management, we assert, to the best of our knowledge and belief, that this financial report is complete and reliable in all material respects.

The firm of Mejia & Company, P.L.L.C., an independent certified public accounting firm has audited the County's financial statements. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended September 30, 2003, are free of material misstatements. The independent audit involved examining on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that the County's financial statements for the fiscal year ended September 30, 2003, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

Additionally, the independent audit of the basic financial statements of the County was part of a broader federally mandated “Single Audit” designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair representation of the financial statements, but also on the audited government’s internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in the County’s separately issued Single Audit report.

GAAP requires management to provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management’s Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. MD&A can be found immediately following the independent auditor’s report.

REPORT STRUCTURE

The Introduction Section holds the Auditor’s Letter of Transmittal, graphs displaying different economic trends, the Certificate of Achievement for Excellence in Financial Reporting, the County’s organizational chart, and a list of county officials described by name and position.

The Financial Section has the independent auditor’s report, MD&A, Basic Financial Statements, Required Supplementary Information, Combining Statements and Supplementary Information.

The Statistical Section includes a ten year history of the County’s financial activities, tax rates direct and overlapping, economic data, demographic data, and other related information.

The Compliance Section contains the independent auditor’s report on the County’s internal control structure and compliance with specific requirements applicable to federal financial assistance programs in accordance with Government Auditing Standards and OMB Circular A-133 and UGCMS. This section also includes a schedule of Federal Financial Assistance and a schedule of Federal Findings and Questioned Costs.

COUNTY GOVERNMENT OVERVIEW

The County of Webb was created in 1848 as a political subdivision of the State of Texas. It is located in the southwest part of the state along the Rio Grande River bordering Mexico. It occupies 3,366 square miles of land area, making it the 5th largest county in the State. The County operates under judicial and administrative powers explicitly afforded counties by the State Constitution and by State Statutes. It is governed by a County Judge and four (4) County Commissioners.

The Child Welfare Unit and the Community Action Agency (CAA) are County components that operate with advisory boards. Operational authority, however, remains with Commissioner’s Court. Both units are included in the Special Revenue Funds section. The Child Welfare Unit is funded by the state and provides child protective services. CAA is funded by Federal and State Grants and by County contributions and provides health and welfare services for the needy.

MAJOR INITIATIVES

The Economic Development Department actively pursues capital and funding sources by way of federal and state grants and by inter-local agreements with other governmental entities. Focus is primarily on quality of life issues for communities in rural areas that are under-developed settlements with no access to utilities or potable water. The Economic Development Department acquires grants tailored to strengthen areas of law enforcement, child development programs, and to support affordable housing programs.

ACCOUNTING SYSTEM

Webb County uses a modified accrual basis of accounting to account for all governmental fund types. Revenues are recorded when they become available and are measured in exact amounts. Liabilities are incurred through the use of a purchase order system and recorded in the general ledger as encumbrances when a purchase order is issued. Encumbrances are later recorded as expenditures when payment is disbursed. Encumbrances outstanding at the end of a year are carried forward to the next fiscal year. Accounts of the county are organized on the basis of funds and account groups. Each is considered a separate accounting entity (fund) and reported with a set of revenues and expenditures. Resources generated from governmental entities are allocated to and accounted for in individual funds according to the fund purpose.

Governmental Accounting Standards Board (GASB) issued Statement No. 34 which establishes a new financial reporting model for state and local governments. The new model requires that, at a minimum, the basic financial statements of a government will include: (1) MD&A as a component of required supplementary information; (2) both government-wide financial statements and fund financial statements; (3) notes to the financial statements; and (4) supplementary information other than MD&A. The CAFR will still need to include appropriate combining and individual fund statements and schedules as part of the financial section, as well as separate introductory and statistical sections.

The implementation of GASB Statement No. 34 was mandated for Webb County as phase 2 which includes governments with total annual revenues of \$10 million or more but less than \$100 million for periods beginning after June 15, 2002. GASB Statement No. 34 also set the retroactive reporting of major networks and subsystems of general infrastructure assets in phase 2 for years beginning after June 15, 2006. Finally, a component unit must implement GASB Statement 34 no later than its primary government, regardless of the amount of the component unit's own total revenues. Webb County was not required to implement GASB 34 until September 30, 2003, but the reporting requirements were part of the County's financials for the fiscal year ended September 30, 2002.

CASH MANAGEMENT

County funds are placed on deposit at the officially designated County depository. The County Treasurer has statutory custody, accountability, and investment authority, pursuant to investment policies, of all monies received by the county.

DEBT ADMINISTRATION

The County's property tax rate for the calendar year ending December 31, 2003 was \$.457923 per \$100 of assessed valuation. The debt service portion of the tax rate is \$.088815 and is used to service principal and interest payments on certificates of obligation, general obligation bonds, and equipment lease/purchase obligations.

Debt payments for FY 2002-2003 totaled \$6,509,729. Principal payments on bonds and certificates of obligation were \$3,071,267; interest and other charges totaled \$2,754,332; lease payments on equipment notes totaled \$557,092; and \$127,038 was paid on the LoanSTAR energy savings note.

BUDGETARY CONTROLS

As the official budget officer, the County Judge submits a budget to Commissioners Court in a manner prescribed by state statute. The court can adopt the budget as submitted or propose changes that will require a majority vote of the court to get adopted. The county's fiscal year begins October 1st and ends September 30th, but a different fiscal year period for a department may be prescribed by its funding source. Oversight authority and responsibility for county funds rests with Commissioners Court. Fiscal activity is recorded on one mainframe computer that county departments utilize to prepare monthly reports required by state law. The County Auditor has access to the budgetary accounting program and monitors budget line item balances before allowing disbursements. The County Auditor submits monthly reports of departmental revenues and expenditures to the Auditor's Board of District Judges and to Commissioners Court during regularly scheduled meetings.

INTERNAL CONTROLS

Internal controls are the single most important element in the accounting system to provide reasonable assurance that assets are safeguarded against loss from unauthorized use or disposition and that financial records are reliable for preparing financial statements and maintaining accountability of assets. The concept of reasonable assurance recognizes that the cost of internal controls is no greater than the benefit to be derived and that the amount of such costs versus the benefits is based on estimates and decisions made by management. The County's internal controls are regularly examined and changes are adopted when necessary to maintain their effectiveness in safeguarding public funds and assets.

RISK MANAGEMENT

The Risk Management Department was initiated by Commissioners Court in October 1988. Primary responsibilities include the coordination of employee health and life insurance benefits, workers compensation benefits, administration of IRS section 125 Cafeteria Plan, COBRA plan benefits, and the Property Casualty and Liability Insurance Package. The department has a safety program in place to reduce workers compensation claims and liability exposures. The month of May is recognized as "Health & Safety" month by Commissioners Court. Monthly events include training courses in CPR and first aid, a health fair, video presentations regarding safety in the workplace, and a two-day conference addressing personnel and liability issues.

The risk manager has responsibility to procure the services of insurance professionals to better meet the needs of the County and its employees. Case management is contracted to an outside entity in efforts to contain costs and to encourage employee rehabilitation. Periodic reports on loss control and loss occurrence are provided to Commissioners Court by the risk manager.

PROPRIETARY OPERATIONS

Proprietary Fund types are organized to be self-supporting through user charges of outside parties (Enterprise Fund) or through other departments or agencies primarily within the governing unit (Internal Service Funds). The Webb County Water Utility Fund was initiated in August 1993 as an Enterprise Fund. The County purchased the Rio Bravo Water Plant from the original developer for \$272,908 with funds provided by a grant from the Texas Department of Housing and Community Affairs. Special legislation was passed by the State of Texas to statutorily allow the County to operate a water utility system, making it the first County in the state to do so. The Webb County Health Benefits Fund and the Webb County Worker's Compensation Reserve Fund are Internal Service Funds.

FIDUCIARY OPERATIONS

Trust and Agency Funds used to record assets held by the County in a trustee capacity or as an agent for others are included in the fiduciary grouping. Webb County has two fiduciary Trust Funds and seven Agency Funds which include the District Clerk Fund (Escrow), the County Clerk Fund (Escrow), the Tax Assessor-Collector Fund, the Sheriff Inmate Fund, the District Attorney Hot Check Processing Fund, the District Attorney Pool Forfeiture Fund, and the Cash Bonds Fund.

THE COMMUNITY AND THE ECONOMY

At the center of the primary trade route connecting Canada, the United States and Mexico, the City of Laredo (county seat) offers markets, business opportunities and profit potential which business and industry cannot find anywhere else. Laredo has an annual average of 320 sunny days, mild winters and high summer daytime temperatures with low humidity. Laredo is the U.S. principal port of entry into Mexico, located at the southern most end of IH 35, 154 miles of San Antonio, 145 miles west of the Gulf Coast and 147 miles north of Monterrey, Mexico.

In the 1900's Laredo's population grew three times faster than the State; it created new jobs at a rate twice as fast as the State; and it outpaced the State in terms of per capita income growth. Since the implementation of NAFTA (1994), trade between the U.S. and Mexico has increased by 200 percent. Laredo's port of entry accounts for a third of U.S.-Mexico overland (truck and rail) merchandise trade. Laredo stands today as one of the fastest growing cities in the country and the largest land port on the United States-Mexico border. New businesses continue to make Laredo their home, capitalizing on the thriving markets on both sides of the border.

At Texas A&M International University, a \$49.5 million building expansion is under construction and will increase campus facilities by sixty percent to meet the demands of the growing student population. A fifth international bridge is close to getting a presidential permit for construction in south Laredo. The Laredo Entertainment Center, home to professional ice hockey, has had tremendous success. Laredo is the seat of a new Catholic Diocese that covers seven counties (11,000 square miles) headquartered at the historic San Agustin Cathedral in downtown Laredo.

CERTIFICATE OF ACHIEVEMENT

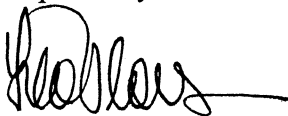
Webb County was awarded a "***Certificate of Achievement for Excellence in Financial Reporting***" by the Government Finance Officers Association of the United States and Canada (GFOA) for its Comprehensive Annual Financial Report for the year ended September 30, 2002. The Certificate of Achievement is a prestigious national award that recognizes conformance with the highest standards for preparation of government financial reports.

To be honored with the Certificate of Achievement award, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report whose contents conform to program standards. The report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. Webb County has received a Certificate of Achievement for the last twelve consecutive years (1991 thru 2002). This year's Comprehensive Annual Financial Report was also prepared to meet with the requirements of the Certificate of Achievement program and will be submitted to GFOA for that consideration.

ACKNOWLEDGEMENTS

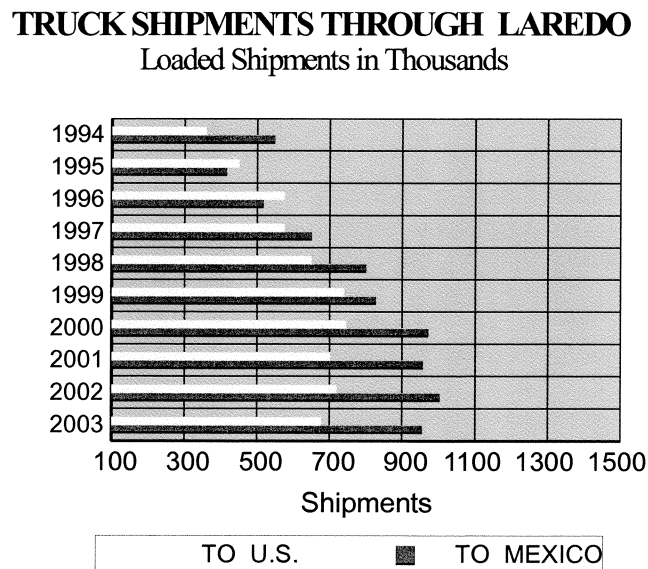
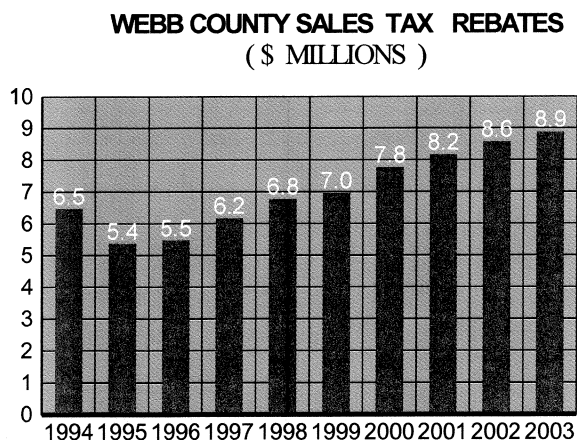
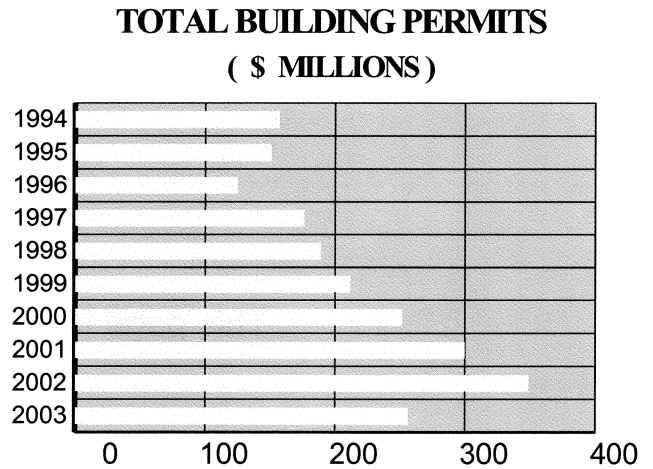
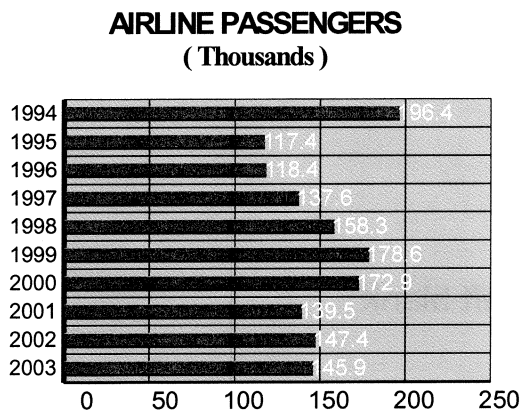
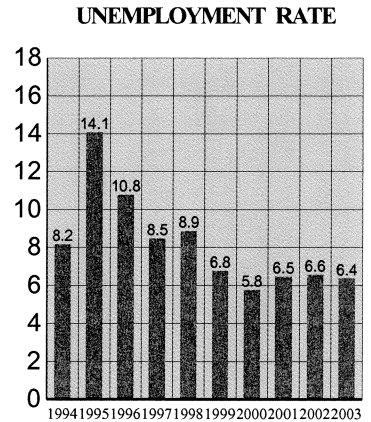
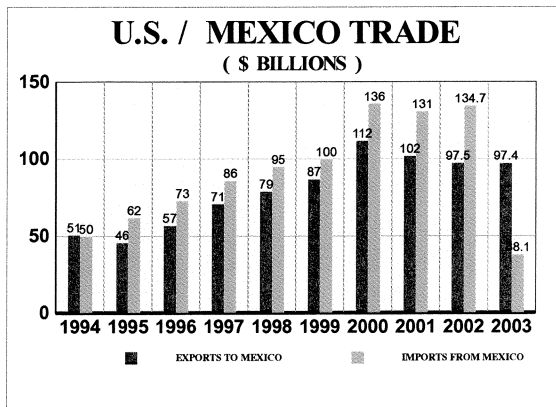
Clearly, preparing a report of this dimension is not an easy task. The successful completion could not have been possible without the hard work, dedication, and long hours willingly given by the entire County Auditor's staff. Personal and special appreciation is extended to each of them and most notably to Chief Deputy Auditor Rafael Perez. Particular appreciation is also extended to all county officials for their cooperation, particularly to the County Judge and Commissioners. In addition, very sincere and grateful appreciation is extended to the Auditor's Board of District Judges for the leadership role they provide and for supporting the goals and mission of the office of the Webb County Auditor.

Respectfully submitted,



Leo Flores
Webb County Auditor

WEBB COUNTY'S BUSINESS BAROMETER



SOURCE : LAREDO DEVELOPMENT FOUNDATION



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Certificate of Achievement for Excellence in Financial Reporting

Presented to

Webb County,
Texas

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
September 30, 2002

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



President

Executive Director

WEBB COUNTY OFFICIALS

COMMISSIONERS COURT

Bruni, Louis H.
Vasquez, Gerardo
Gutierrez, Judith G.
Velasquez, Felix, Jr., CPA
Cortez, David R.

County Judge
Commissioner Precinct 1
Commissioner Precinct 2
Commissioner Precinct 3
Commissioner Precinct 4

COURTS OF LAW

Flores, Manuel R.
Ender, Elma T. Salinas
Vasquez, Raul
Reyes, Andres
Morales, Albino "Ben"
Garza, Jesus
Gallego, Paul
Liendo, Hector J.
Valdez, Daniel
Benavides, Santos
Rangel, Ricardo
Garcia, Alfredo, Jr.
Martinez, Oscar Omar

49th. Judicial District Judge
341st. Judicial District Judge
111th. Judicial District Judge
406th. Judicial District Judge
County Court At Law I Judge
County Court At Law II Judge
Cluster Court Judge
Justice Of The Peace Precinct 1 Place 1
Justice Of The Peace Precinct 1 Place 2
Justice Of The Peace Precinct 2 Place 1
Justice Of The Peace Precinct 2 Place 2
Justice Of The Peace Precinct 3
Justice Of The Peace Precinct 4

ELECTED OFFICIALS

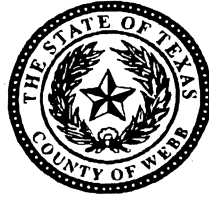
Barrera, Patricia A.
Garza, Juan
Gutierrez, Manuel
Hinojosa, Raul
Ibarra, Margarita, R
Juarez, Agustin M. "Tino"
Perales, Delia
Munoz, Annette
Ramirez, J. Homero
Reyes, Ruben
Rubio, Jose M., Jr.

Tax Assessor-Collector
County Sheriff
District Clerk
Constable Precinct 1
County Clerk
Constable Precinct 4
County Treasurer
Constable Precinct 3
County Attorney
Constable Precinct 2
District Attorney

APPOINTED OFFICIALS

Cantu, Jesus Eligio
Casso, Raul
Cavazos, Gerardo
Cuellar-Castillo, Rosa M.
Elizondo, Raul R.
Flores, Leo
Garcia, Guillermo
Gonzales, George L.
Mares, Cynthia
Meza, Roberto
Mojica, Melissa L
Montemayor, Francisco J.
Oliveros, Aliza
Palacios, Amy
Ramirez, Eloy, Jr.
Rodriguez, Tomas, Jr., P.E.
Salinas, Frank
Tiffin, Rhonda
Vargas, Juan
Villarreal, Carlos R.
Villarreal, Oscar

Veterans Service Officer
Chief of Staff for County Judge
Public Safety Communications Engineer
Law Librarian
Building Maintenance, Parks & Grounds Director
County Auditor
Management Information Systems Director
County Extension Agent
Community Action Agency Director
Chief Adult Probation Officer
Chief Juvenile Probation Officer
Public Defender
Head Start Program Director
Risk Management & Insurance Manager
County Purchasing Agent
County Engineer
Central Welfare Director
Planning & Physical Development
Economic Development Director
Executive Administrator for Commissioners Court
Elections Administrator



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INDEPENDENT AUDITOR'S REPORT

To the Honorable Judge Louis H. Bruni and
the Honorable County Commissioners
Webb County, Texas

We have audited the accompanying financial statements of the governmental activities, the business-type activity, each major fund, and the aggregate remaining fund information of Webb County, Texas, as of and for the year ended September 30, 2003, which collectively comprise Webb County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Webb County, Texas' management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the provisions of the U. S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and the provisions of the State of Texas *Uniform Grant and Contract Management Standards (UGCMS)*. Those standards, OMB Circular A-133 and UGCMS, require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, the business-type activity, each major fund, and the aggregate remaining fund information of Webb County, Texas, as of September 30, 2003, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards* and *UGCMS*, we have also issued our report dated February 20, 2004 on our consideration of Webb County, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Webb County, Texas' basic financial statements. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by OMB Circular A-133 and UGCMS, and is not a required part of the basic financial statements of Webb County, Texas. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole. The introductory section, the combining and individual fund financial statements and schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual fund statements and schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section and statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

The Management's Discussion and Analysis and the Required Supplemental Information, as listed in the table of contents, are not a required part of the basic financial statements, but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Mejia & Company, PLLC

Laredo, Texas
February 20, 2004

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Webb County, Texas we offer readers of the County's financial statements, this narrative overview and analysis of the financial activities of the County for the fiscal year ended September 30, 2003.

It is designed to:

- assist the reader in focusing on significant financial issues
- provide an overview of the County's financial activity
- identify changes in the County's financial position (its ability to address the next and subsequent year challenges)
- identify any material deviations from the financial plan (the approved budget) and
- identify individual fund issues or concerns.

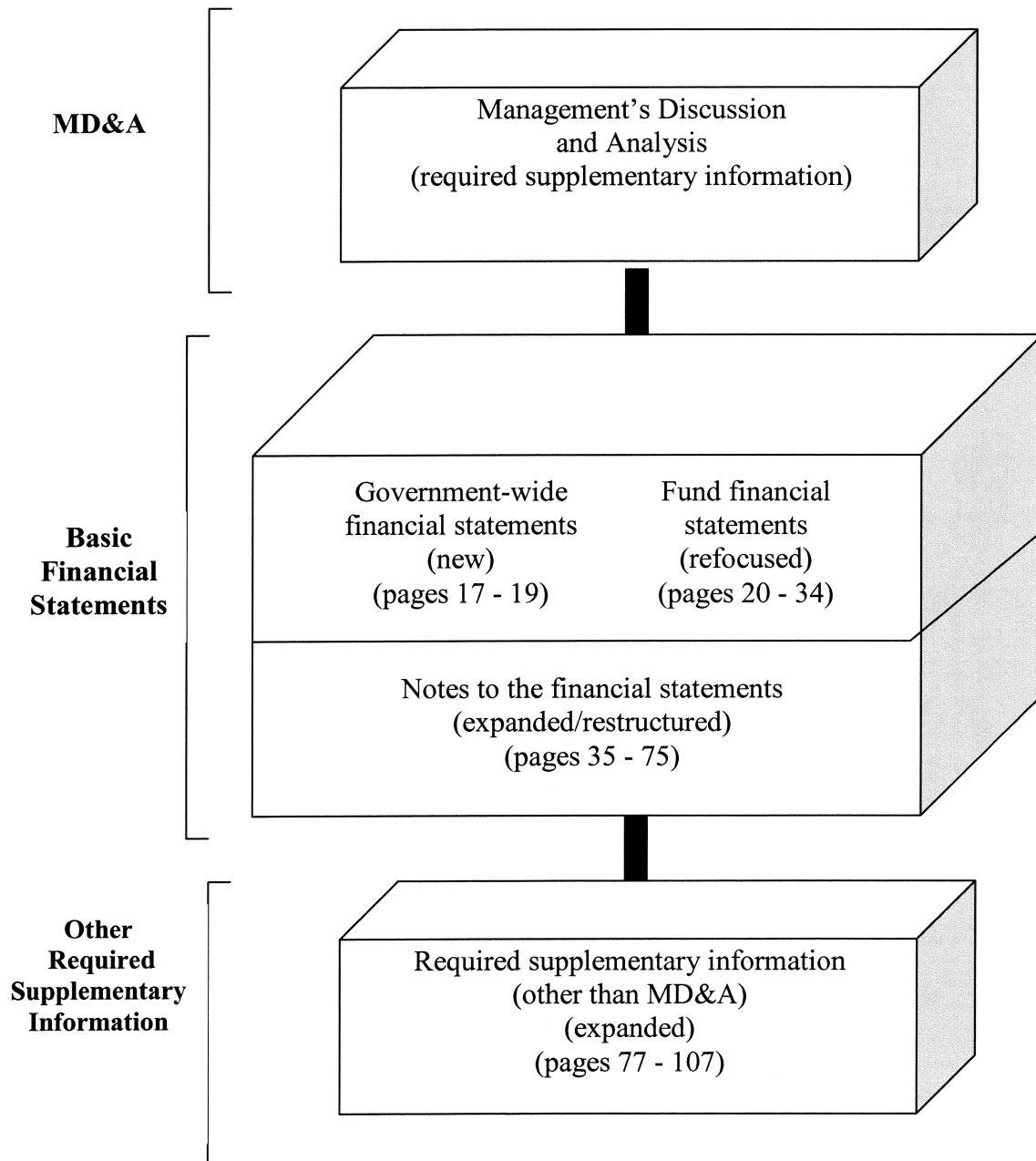
Since the Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes, and currently known facts, it should be read in conjunction with the Transmittal Letter (beginning on page vii) and the County's financial statements (beginning on page 17).

FINANCIAL HIGHLIGHTS

- The assets of the County of Webb exceeded its liabilities at the close of the fiscal year 2003 by \$65,224,028 (*total net assets*). Of this amount, \$21,203,071 (*unrestricted net assets*) may be used to meet the government's ongoing obligations to citizens and creditors.
- The County's total net assets increased by \$1,592,440 (2.5%) during 2003.
- The governmental net assets increased by \$1,665,149 (2.6%) and the business-type net assets decreased by \$72,709 (17.4%) during 2003.
- As of the close of the current fiscal year, the County of Webb's governmental funds reported a combined ending fund balance of \$32,638,828
- At the end of the current fiscal year, unreserved fund balance for the general fund was \$7,401,456 (15.4%) of total general fund expenditures.

USING THIS ANNUAL REPORT

In order to assist the readers in using this annual report, the following graphic is provided for your review.



OVERVIEW OF THE FINANCIAL STATEMENTS

The County's basic financial statements comprise three components: 1) Government-wide financial statements, 2) Fund financial statements and 3) Notes to the basic financial statements. Required Supplementary Information is included in addition to the basic financial statements.

The basic financial statements include the Statement of Net Assets and the Statement of Activities, on pages 17 - 19, which provide information about the activities of the County as a whole (government-wide) and present a longer-term view of the County's finances. For governmental activities, fund financial statements provide an overview of how these services were financed in the short-term as well as what remains for future spending. Fund financial statements start on page 20. Fund financial statements also report the County's operations in more detail than the government-wide statements by providing information about the County's most significant funds.

The remaining statements provide financial information about activities for which the County acts solely as a trustee or agent for the benefit of those outside of the government. The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information (including this analysis).

Government-wide Financial Statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the County of Webb's finances, in a matter similar to private sector business. The statement of net assets presents information on all of the County's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the *financial position* of the County is improving or deteriorating. During 2003, the net assets of the County increased by \$1.6 million.

The *Statement of Activities* presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*, thus being consistent with *accrual basis of accounting*, which is similar to the accounting used by most private-sector companies.

The Statement of Net Assets and the Statement of Activities, present information about the two types of County activities:

- **Governmental activities** - All of the County's basic services are considered to be governmental activities, including general government, public safety, justice system, health and human services, infrastructure and environmental services, correction and rehabilitation, and community and economic development. Property taxes, intergovernmental revenue and charges for services finance most of these activities.

- **Business-type activities** - Other functions of the County that are intended to recover all or a significant portion of their costs through user fees and charges are considered to be business-type activities. This includes the Webb County Water Utility Fund.

The government-wide financial statements can be found on pages 17 – 19 of this report.

Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds - not the County as a whole. Some funds are required to be established by State law and by bond covenants. However, the County establishes other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money. The County's three categories of funds – *governmental*, *proprietary* and *fiduciary* use different accounting approaches.

Governmental Funds - Most of the County's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called the *modified accrual* basis of accounting, which measures cash and all other *financial* assets that can readily be converted to cash. The governmental fund statements provide a detailed *short-term view* of the County's general governmental operations and the basic services it provides.

Governmental fund information helps one determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions.

Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The County maintains 121 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Headstart Fund, Capital Projects Interest Income Funds Series 2001 and 2002 and the Juvenile Youth Village Fund, each of which are considered to be major funds. Data from the other 116 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements elsewhere* in this report.

The basic governmental fund financial statements can be found on pages 20 - 27 of this report.

Proprietary Funds - The County maintains two different types of proprietary funds, enterprise and internal service funds. *Enterprise Funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County uses enterprise funds to account for its Water Utility Fund. *Internal Service Funds* are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for support services provided to other departments, which includes the employees' health benefits and worker compensation funds. Because these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. Conversely, all internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of *combining statements elsewhere* in this report.

The basic proprietary fund financial statements can be found on pages 28 - 32 of this report.

Fiduciary Funds - The County is the trustee, or *fiduciary*, for certain amounts held on behalf of others. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the County's own programs. The County's fiduciary activities are reported in separate Statements of Fiduciary Net Assets and Changes in Fiduciary Net Assets. The accounting used for fiduciary funds is much like that used for proprietary funds. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

The basic fiduciary fund financial statements can be found on pages 33 - 34 of this report.

Notes to the Financial Statements: The notes provide additional information that is essential to fully understand the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 35 - 75 of this report.

Required Supplementary Information: In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information*. This includes a schedule concerning the County's progress in funding its obligation to provide pension benefits to county employees. Required supplementary information can be found on pages 77 - 107 of this report.

Other Information: The combining statements referred to earlier in connection with non-major governmental funds and internal service funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 108 - 374 of this report.

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

The government-wide financial analysis focuses on the net assets and changes in net assets of the County's governmental and business-type activities. As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. As the following table demonstrates, the County's assets exceeded its liabilities by \$65,224,028 at September 30, 2003.

Webb County's Net Assets
(in Thousands)

	Governmental Activities		Business-type Activities		Total	
	2003	2002	2003	2002	2003	2002
Current and other assets	\$ 57,049	\$ 63,957	\$ 2,079	\$ 2,387	\$ 59,129	\$ 66,343
Capital Assets	83,389	90,382	3,124	3,027	86,513	93,408
Total assets	140,439	154,338	5,203	5,413	145,642	159,752
Long-term liabilities outstanding	66,088	68,432	4,736	4,793	70,824	73,225
Other liabilities	9,470	15,282	123	150	9,593	15,432
Total liabilities	75,558	83,714	4,860	4,943	80,417	88,657
Net assets:						
Invested in capital assets, net of related debt	18,787	32,856	363	356	19,150	33,212
Restricted	24,871	25,772	-	-	24,871	25,772
Unrestricted	21,223	11,997	(20)	114	21,203	12,111
Total net assets	\$ 64,881	\$ 70,625	\$ 343	\$ 470	\$ 65,224	\$ 71,094

By far, the largest portion of the County's net assets, \$24,871,359 (38.1%) represents resources that are subject to external restrictions on how they may be used.

An additional portion of the County's net assets, \$21,203,071 (32.6%) may be used to meet the government's ongoing obligations to citizens and creditors. The remaining balance of *invested in capital assets net of related debt* \$19,149,598 (29.3%) reflects investment in buildings, vehicles, equipment, infrastructure and construction and infrastructure in progress, less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

At the end of the current fiscal year, the County as a whole is able to report positive balances in all three categories (invested in capital assets - net of related debt, restricted and unrestricted) of net assets. When taken separately, the governmental activities column is the only section reporting positive balances for the three categories. On the other hand, the business-type activities column reported a negative balance of \$19,522 in the *unrestricted* category of net assets but had a positive balance in the *invested in capital assets, net of related debt*, of \$362,622 resulting in an ending balance of \$343,100 in *total net assets*.

The following table demonstrates, the County's net assets increased by \$1,592,440 during the current fiscal year. Business-type activities did experience a shortfall in net assets before transfers; however, increases in charges for services have improved the condition overall.

Webb County, Texas
Changes in Net Assets
(in Thousands)

	Governmental Activities		Business-type Activities		Total	
	2003	2002	2003	2002	2003	2002
REVENUES						
Program revenues:						
Charges for services	\$ 10,752	\$ 8,821	\$ 1,114	\$ 1,037	\$ 11,865	\$ 9,858
Operating grants and contributions	26,262	25,329	-	-	26,262	25,329
Capital grants and contributions	1,163	1,799	-	-	1,163	1,799
General revenues:						
Property taxes	33,010	29,375	-	-	33,010	29,375
Other taxes	9,692	9,133	-	-	9,692	9,133
Other	3,322	2,901	25	41	3,347	2,942
Total Revenues	\$ 84,200	\$ 77,358	\$ 1,139	\$ 1,078	\$ 85,338	\$ 78,436
EXPENSES						
Program activities						
Primary government:						
Governmental activities:						
General Government	\$ 13,487	\$ 11,947			13,487	\$ 11,947
Public Safety	7,985	7,439			7,985	7,439
Justice System	18,844	15,108			18,844	15,108
Health and Human Services	17,295	15,098			17,295	15,098
Infrastructure and Environmental Services	7,833	5,658			7,833	5,658
Correction and Rehabilitation	12,415	11,352			12,415	11,352
Community and Economic Development	1,973	2,476			1,973	2,476
Interest on Long-term Debt	3,169	2,748			3,169	2,748
Business-type Activities						
Webb County Water Utility			\$ 1,244	1,085	1,244	1,085
Total Expenses	\$ 83,002	\$ 71,826	\$ 1,244	\$ 1,085	\$ 84,246	\$ 72,911
Increase (decrease) in net assets						
before transfers	\$ 1,198	\$ 5,532	\$ (106)	\$ (7)	\$ 1,092	\$ 5,526
Transfers	467	(55)	33	55	500	-
Increase in net assets	\$ 1,665	\$ 5,478	\$ (73)	\$ 48	\$ 1,592	\$ 5,526
Net assets - beginning of year (restated)	63,216	65,147	416	422	63,632	65,569
Net assets - end of year	\$ 64,881	\$ 70,625	\$ 343	\$ 470	\$ 65,224	\$ 71,094

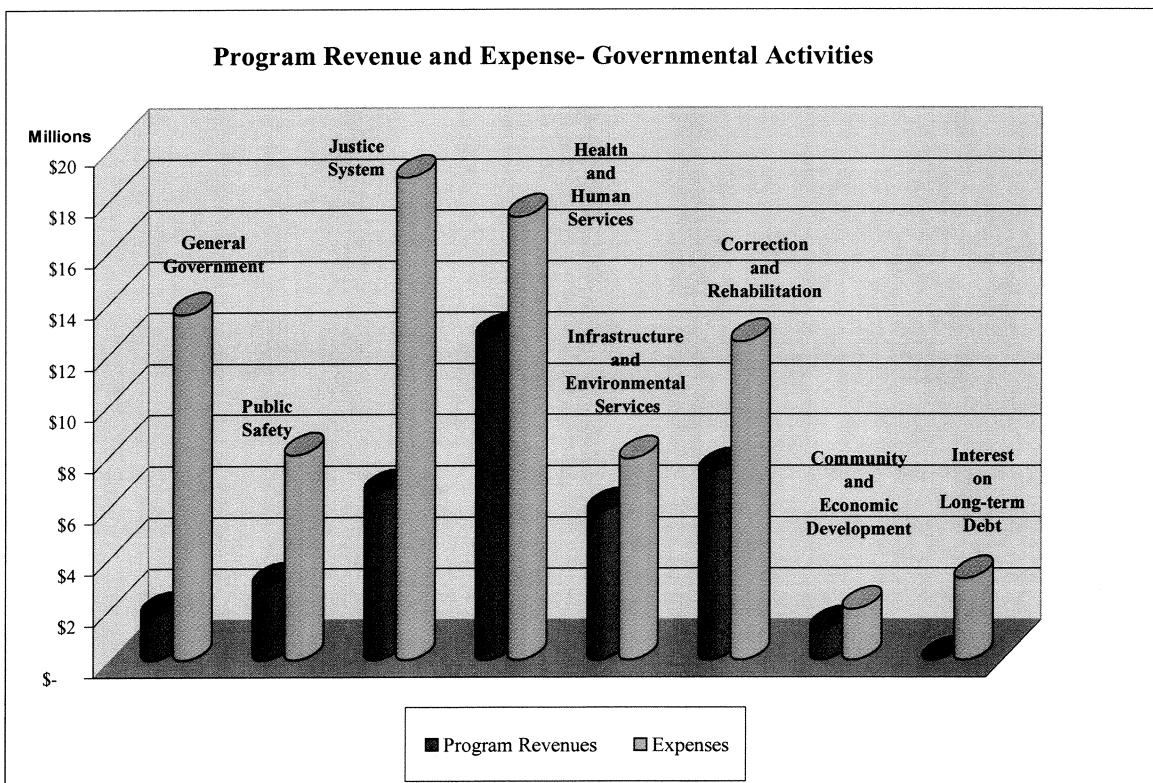
During the current fiscal year, the County's total revenues increased by \$6,901,872 (8.7%) and total expenses increased by \$11,334,962 (15.5%). Therefore expenses outpaced the growth in revenues by \$4,433,090. Nevertheless, total revenues for this year were more than total expenses resulting in an increase in *total net assets* of \$1,092,440 before transfers.

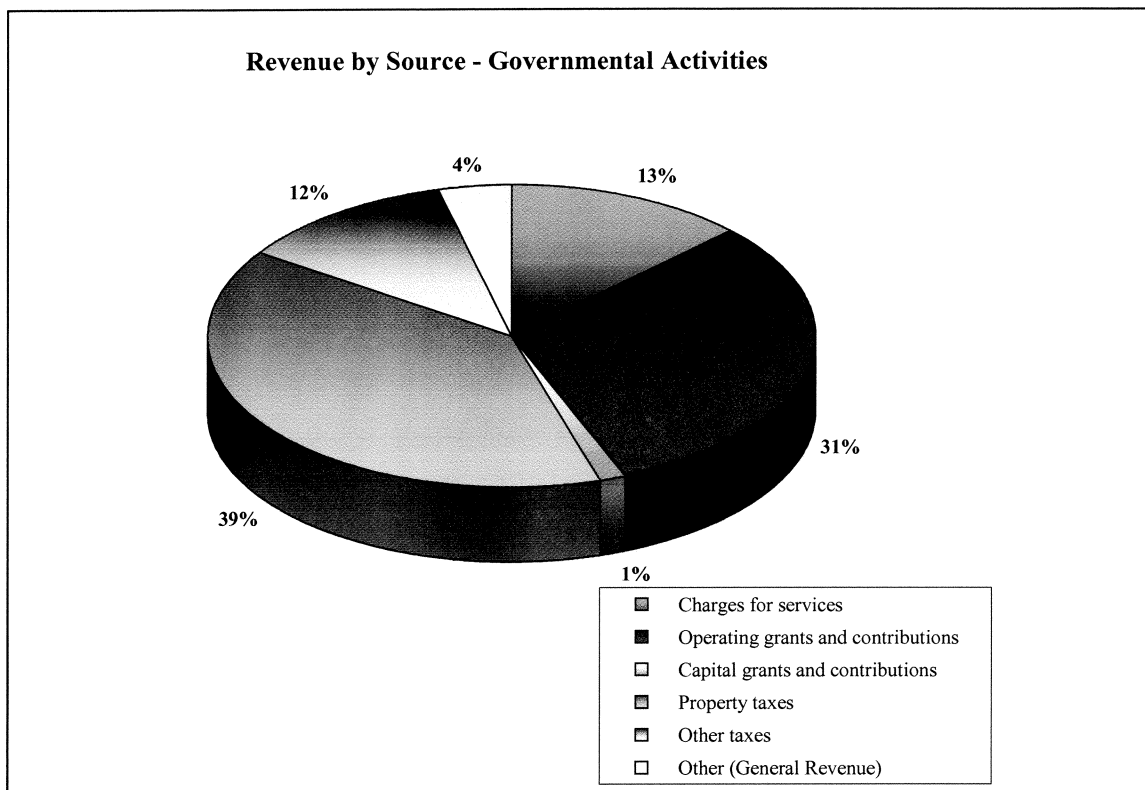
Governmental Activities

Governmental activities increased the County's net assets by \$1,665,149, resulting in 104.5% of the growth in net assets. Key elements of this increase are as follows:

- Property taxes collected increased by approximately \$3.6 million (12.3%) from the previous fiscal year. Increase is the product of increased taxable values and residential growth.
- Operating grants and grant contributions for governmental activities increased by approximately \$933,000 from the previous fiscal year of which most of it was attributable to increased revenues for the boarding of prisoners in the County Jail.
- Charges for services revenues also increased by a moderate \$1,930,577 (21.8%).
- Special revenue taxes (sales and hotel/motel tax) increased by approximately \$558,406 from the previous fiscal year.
- Expenses of governmental activities increased by \$11,175,396 which compromised a 15.5 percent increase from the previous fiscal year.
- The most significant increases in expenses were evident in the functions of justice system and infrastructure and environmental services by approximately \$3.7 million (24.7%) and \$2.2 million (38.4%) from the previous fiscal year expenses respectively.

The following charts represent the fiscal year trends for the governmental activities.



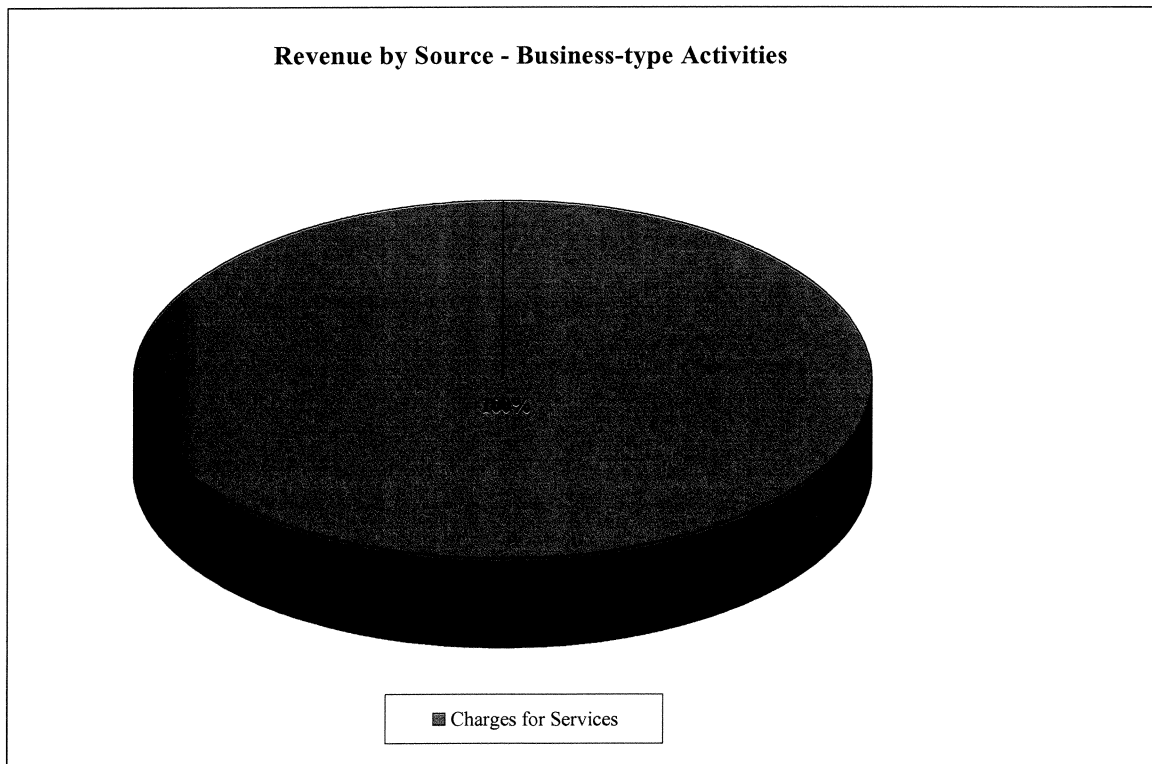
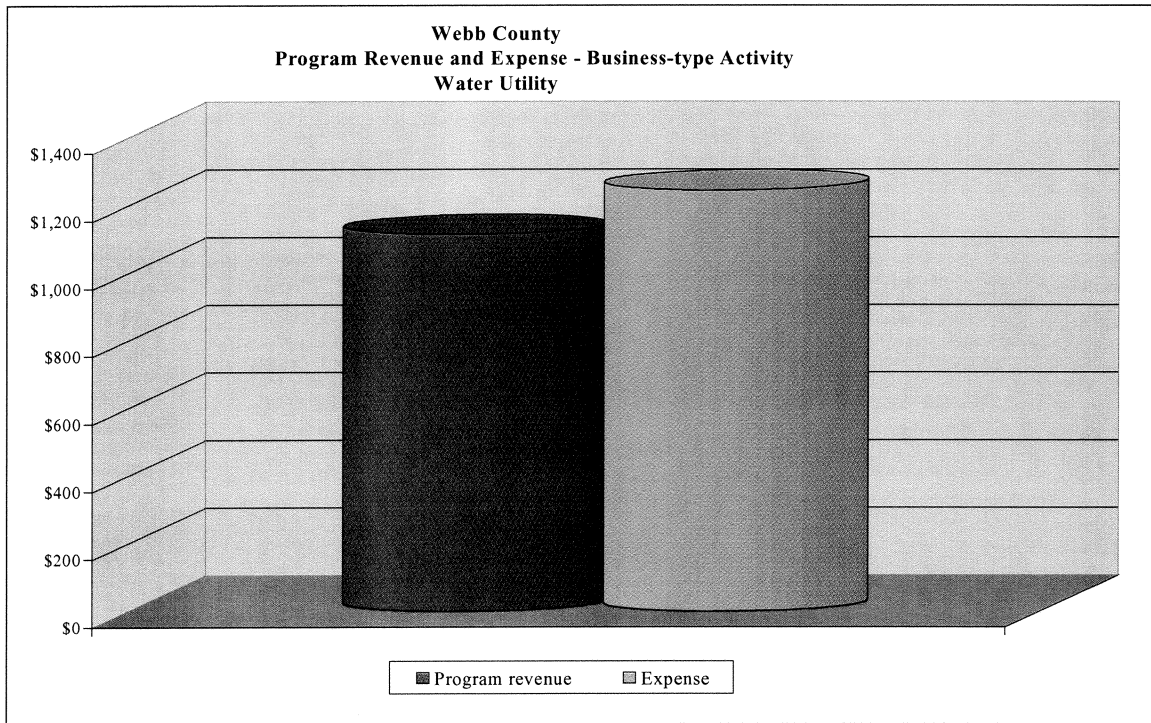


Business-type Activities

Business-type activities decreased the County's net assets by \$72,709 which resulted in an ending net asset balance of \$343,100. Key elements of the current year decrease are as follows:

- Charges for services increased by approximately \$76,892 (7.4%), compared to the prior year. This is a result of increased service rates and a modest increase in demand.
- Expenses increased by \$159,566 (14.7%) from the previous year.

The following charts represent the fiscal year trends for the business-type activity.



FINANCIAL ANALYSIS OF THE COUNTY'S MAJOR FUNDS

As noted earlier, Webb County uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

Governmental Funds

The focus of the County's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the County's financing requirements. In particular, *unreserved fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$32,638,828, a decrease of \$2,756,720 in comparison with the prior year. This was primarily due to other governmental funds using \$1,500,618 from their beginning fund balances.

The **General Fund** is the chief operating fund of the County. At the end of the current fiscal year, unreserved balance of the General Fund was \$7,401,456, while the total fund balance was \$7,538,006. As a measure of the General Fund's liquidity, it may be useful to compare unreserved fund balance to total fund expenditures. Unreserved fund balance represents 15.4 % of total General Fund expenditures.

The County's General Fund balance decreased by \$1,438,445 from the previous fiscal year. Of this amount, approximately \$1 million in fund balance was anticipated and used from fund balance reserves to balance the budget for fiscal year 2003. Furthermore, the State of Texas passed a mandate Senate Bill 7 – Fair Defense Act which sets procedures of how and when counsel must be appointed to represent indigent defendants accused of crime. This mandate resulted in a cost increase of \$323,000 in Justice System expenditures. Based on 2003 state reports, Webb County ranks 11 out of 254 counties in Texas for indigent defense expenditures. In addition to this, indigent health care incurred expenditures in excess of its original budget amounts by more than \$883,000. The excess was attributable to deficiencies found during an internal audit; all of which have been addressed and are expected to be corrected.

The **Head Start Fund** accounts for resources received by the Department of Health and Human Services. These resources are used for student's education, nutrition, disability and medical services as well as parent's literary services. This fund does not contribute to the governmental fund balance at year end as the revenues received directly offset the expenses incurred.

Both the **Capital Projects Interest Income Funds Series 2001 and 2002** are used to account for interest earned on the investment of bond proceeds as required by bond covenants. Interest income is available for funding corresponding capital projects, if needed. At year end they contributed a combined total of \$121,597 to the governmental fund balance.

The **Juvenile Youth Village Fund** accounts for the \$11.3 million construction project which will house a juvenile detention center and juvenile justice alternative education program. Although expenditures for capital outlay were incurred, fund balance still increased by \$71,178 due to investment earnings of \$146,263.

Proprietary Funds

The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

- Total *net assets* of the Water Utility Fund at year end totaled \$313,584.

GENERAL FUND BUDGETARY HIGHLIGHTS

Differences between the original and final amended budgets for expenditures resulted in a 3.7% increase, (\$1.8 million increase in appropriations). Ninety percent (90%) of the increase in appropriations can be attributed to transfers from the general fund balance to individual departments to cover unexpected and incurred expenditures.

At year end, general fund expenditures were less than budget estimates. The result was a \$2.5 million positive variance.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The County's investment in capital assets for its governmental and business type activities as of September 30, 2003, amounted to \$86,513,000 (net of accumulated depreciation). This investment in capital assets includes land, infrastructure, infrastructure in progress, buildings, equipment, furniture and construction in progress.

Major capital asset events during the current fiscal year included the following:

- New Heavy machinery at a cost of \$972,089.
- Various construction projects in progress with an estimated cost of \$832,269.
- Completion of a Community Center at a cost of \$346,279.
- Elevated storage tank at a cost of \$382,982

Webb County's Capital Assets

(net of depreciation)

(in Thousands)

	Governmental Activities		Business-type Activities		Total	
	2003	2002	2003	2002	2003	2002
Land	\$ 5,637	\$ 5,637	\$ 216	\$ 202	\$ 5,853	\$ 5,839
Infrastructure and infrastructure in progress	23,185	22,451	2,422	2,308	25,607	24,759
Buildings	47,145	47,593	430	217	47,575	47,810
Equipment and furniture	6,684	14,334	55	106	6,739	14,441
Construction in progress	738	366	-	193	738	560
Total	\$ 83,389	\$ 90,382	\$ 3,124	\$ 3,027	\$ 86,513	\$ 93,408

Additional information on the County's capital assets can be found in note III C on pages 48 - 50 and on note I C (10) on page 44 of this report.

Debt Administration

At the end of the current fiscal year, the County had total bond debt outstanding of \$67,348,074. The bond debt is payable from the levy of a direct ad valorem tax on all taxable property located within the County.

The County's total debt decreased by \$2,288,891 (3.3%) from the previous fiscal year.

New borrowing during the year was \$12.6 million in limited tax refunding bonds. A key element for the Court's decision to issue new debt during the fiscal year included the opportunity for the County of Webb to refinance some of its existing debt with more favorable interest rates.

The Webb County Court Residential Treatment Center program was not funded by the State of Texas beyond August 31, 2003. This program was being housed in the facilities described above, and its funding included an amount that was used by the County to make rent payments to the PBCF, which in turn used the funds to make the debt payments on the Certificates of Participation, Series 1997 described above. Upon termination of State funding, the Court Residential Treatment Center ceased to operate. Consequently, the County authorized appropriations in its 2003-2004 annual budget to provide for the rent payments for that fiscal year.

Webb County's Outstanding Debt

General Obligation

(in Thousands)

	Governmental Activities		Business-type Activities		Total	
	2003	2002	2003	2002	2003	2002
Certificates of obligation	\$ 28,978	\$ 36,242	\$ 2,707	\$ 2,763	\$ 31,685	\$ 39,005
General obligation refunding bonds	7,680	7,745			7,680	7,745
Limited tax refunding bonds	12,271	7,390			12,271	7,390
Limited tax improvement bonds	10,910	11,300			10,910	11,300
Other lending requirements	2,568	2,239	1,950	1,958	4,518	4,197
Total	\$ 62,407	\$ 64,916	\$ 4,657	\$ 4,721	\$ 67,064	\$ 69,637

The presently outstanding ad valorem tax supported debt of Webb County has an underlying rating of “A3” by Moody’s, “A” by Standard & Poor’s, and “A” by Fitch. By virtue of an insurance policy, the Certificates have received a rating of “Aaa” by Moody’s and “AAA” by Standard & Poor’s and Fitch.

Texas Statutes limit the amount of general obligation debt a government entity may issue to 5% of its total assessed valuation. The current debt limitation for the County of Webb is \$365,057,600 which is significantly in excess of the County’s outstanding general obligation debt.

Additional information on the County’s long-term debt can be found in note III G on pages 54 - 62 of this report.

**ECONOMIC FACTORS AND NEXT YEAR’S
BUDGETS AND RATES**

The following economic factors were known as of the printing of this report:

- The unemployment rate for the County of Webb is currently 6.4%, which is a decrease from a rate of 6.9% a year ago.
- An additional \$10 million in debt was issued October 9, 2003 to be used for design, planning, acquisition, construction, and equipment for different projects to better serve the citizens of this county.

- Increases to Water Utility rates took effect September 1, 2003; this is part of our five year plan that started in fiscal year 2002 to meet business activity expenditures.
- County officials are working with state and federal agencies towards receiving a presidential permit to construct a 5th international port of entry between the United States and Mexico.
- During the 2003 – 2004 annual budget the County excluded the Webb County Casa Blanca Golf Course revenues and relinquished the management to the golf course operator. The County kept the cost of concern utility meters and repairs for the water lines over six inches in diameter. The County also pays the debt service for the golf course green revocation and clubhouse construction with no participation from the golf course operator.
- The County and the Jail Bargaining Unit reached an agreement on salary increments of 2% per year starting in October 1, 2003 through September 30, 2007. The estimated additional amount in personnel costs for this agreement is \$733,831 over the course of the contract.
- The Texas Commission on Jail Standards has determined that the Webb County Jail is not in compliance with jail standards. Furthermore, The Attorney General of the State of Texas has threatened to take legal action against the County for failing to stay within state regulations. One of the commission's findings was inmate overcrowding. Consequently, the County was forced to transfer inmates to Brooks County and Frio County; as a result, Webb County has estimated a loss of \$1.5 million in inmate revenue for the following fiscal year. Currently, County officials are working to resolve this issue.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Webb County Auditor's Office, 1110 Washington Street, Suite 201, Laredo, Texas 78040 or call (956) 523-4016.

Webb County, Texas
Statement of Net Assets
September 30, 2003

	<u>Governmental</u> <u>Activities</u>	<u>Business-type</u> <u>Activities</u>	<u>Total</u>
ASSETS			
Cash and Equivalents	\$ 38,503,428	\$ 1,930,486	\$ 40,433,914
Receivables	11,951,236	178,127	12,129,363
Internal Balances	(557,650)	(191,383)	(749,033)
Due from Other Governmental Agencies	5,929,013	-	5,929,013
Inventories	139,790	14,830	154,620
Other assets	1,083,457	147,190	1,230,647
Capital Assets			
Land and improvements not being depreciated	5,637,002	216,295	5,853,297
Infrastructure and infrastructure in progress	61,865,843	2,442,386	64,308,229
Buildings	67,860,615	496,623	68,357,238
Equipment and Furniture	24,980,742	378,885	25,359,627
Construction in Progress	738,484	-	738,484
Less: Accumulated Depreciation	(77,693,383)	(410,496)	(78,103,879)
Total Capital Assets	<u>83,389,303</u>	<u>3,123,693</u>	<u>86,512,996</u>
Total Assets	<u><u>140,438,577</u></u>	<u><u>5,202,943</u></u>	<u><u>145,641,520</u></u>
LIABILITIES			
Accounts payable and accrued expenses	7,162,473	123,387	7,285,860
Due to other governmental agencies	1,026,294	-	1,026,294
Deferred Revenues	1,281,019	-	1,281,019
Long-term liabilities			
Due within one year			
Bonds, capital leases and contracts	3,185,376	87,589	3,272,965
Accrued interest	490,069	41,602	531,671
Compensated absences	1,442,473	14,164	1,456,637
Claims and judgments	46,786	-	46,786
Due in more than one year			
Bonds, capital leases and contracts	59,221,230	4,569,700	63,790,930
Compensated absences	499,705	23,401	523,106
Claims and judgments	1,202,224	-	1,202,224
Total liabilities	<u>75,557,649</u>	<u>4,859,843</u>	<u>80,417,492</u>
NET ASSETS			
Invested in capital assets, net of related debt	18,786,976	362,622	19,149,598
Restricted for:			
Capital projects	19,447,421	-	19,447,421
Debt service	278,626	-	278,626
Other puposes	5,145,312	-	5,145,312
Unrestricted	21,222,593	(19,522)	21,203,071
Total net assets	<u><u>\$ 64,880,928</u></u>	<u><u>\$ 343,100</u></u>	<u><u>\$ 65,224,028</u></u>

The accompanying notes are an integral part of these financial statements.

Webb County, Texas
Statement of Activities
For the Year Ended September 30, 2003

Functions/Programs	Expenses	Program Revenue	
		Charges for Services	Operating Grants and Contributions
Primary government			
Governmental Activities			
General Government	\$ 13,487,391	\$ 1,310,441	\$ 461,558
Public Safety	7,985,078	887,485	2,028,550
Justice System	18,844,056	3,892,530	2,631,363
Health and Human Services	17,294,894	119,113	12,506,097
Infrastructure and Environmental Services	7,833,265	3,859,304	772,746
Correction and Rehabilitation	12,414,986	277,595	7,068,825
Community and Economic Development	1,972,546	405,177	792,380
Interest on Long-term debt	3,169,359	-	-
Total governmental activities	<u>83,001,575</u>	<u>10,751,645</u>	<u>26,261,519</u>
Business-type activities			
Webb County Water Utility	<u>1,244,183</u>	<u>1,113,618</u>	<u>-</u>
Total business-type activities	<u>1,244,183</u>	<u>1,113,618</u>	<u>-</u>
Total primary government	<u><u>84,245,758</u></u>	<u><u>11,865,263</u></u>	<u><u>26,261,519</u></u>
General revenues:			
Taxes:			
Property taxes, levied for general purposes			
Property taxes, levied for debt service			
Hotel Motel occupancy tax			
Sales and miscellaneous tax			
Unrestricted investment earnings			
Miscellaneous			
Transfers			
Total general revenues, special items, and transfers			
Change in net assets			
Net assets - beginning, restated			
Net assets - ending			

The accompanying notes are an integral part of these financial statements.

Webb County, Texas
Statement of Activities
For the Year Ended September 30, 2003

Net (Expense) Revenue and Changes in Net Assets			
Primary Government			
Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
\$ -	\$ (11,715,392)		\$ (11,715,392)
-	(5,069,043)		(5,069,043)
-	(12,320,163)		(12,320,163)
-	(4,669,684)		(4,669,684)
1,163,185	(2,038,030)		(2,038,030)
-	(5,068,566)		(5,068,566)
-	(774,989)		(774,989)
-	(3,169,359)		(3,169,359)
<u>1,163,185</u>	<u>(44,825,226)</u>		<u>(44,825,226)</u>
-		(130,565)	(130,565)
-		(130,565)	(130,565)
<u>1,163,185</u>	<u>(44,825,226)</u>	<u>(130,565)</u>	<u>(44,955,791)</u>

27,139,320	-	27,139,320
5,870,697	-	5,870,697
362,359	-	362,359
9,329,331	-	9,329,331
659,878	24,994	684,872
2,661,652	-	2,661,652
467,138	32,862	500,000
<u>46,490,375</u>	<u>57,856</u>	<u>46,548,231</u>
1,665,149	(72,709)	1,592,440
63,215,779	415,809	63,631,588
<u>\$ 64,880,928</u>	<u>\$ 343,100</u>	<u>\$ 65,224,028</u>

Webb County, Texas
Balance Sheet
Governmental Funds
September 30, 2003

Capital Projects
Interest Income Series
2001

	General Fund	Headstart	
ASSETS			
Cash and cash equivalents	\$ 8,184,402	\$ -	\$ 4,487,019
Taxes receivable, net	6,655,233	-	-
Due from other funds	3,113,122	-	-
Receivable from other governments	1,562,338	464,307	-
Other receivables	244,210	22	-
Inventories	136,550	-	-
Prepaid expenses	15,785	-	-
Total assets	19,911,640	464,329	4,487,019
 LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	2,797,817	157,013	-
Due to other funds	318,485	125,350	4,311,809
Payable to other governments	334,527	-	-
Deferred revenue	7,257,847	-	-
Other accrued expenses	942,273	181,506	-
Other payables	722,685	460	-
Total liabilities	12,373,634	464,329	4,311,809
 Fund balances:			
Reserved for:			
Inventories	136,550	-	-
Debt service	-	-	-
Capital projects	-	-	134,565
Other purposes	-	-	-
Unreserved, reported in:			
General Fund	7,401,456	-	-
Debt service	-	-	-
Capital projects	-	-	40,645
Other purposes	-	-	-
Total fund balances	7,538,006	-	175,210
Total liabilities and fund balances	\$ 19,911,640	\$ 464,329	\$ 4,487,019

The accompanying notes are in integral part of these financial statements.

Webb County, Texas
Balance Sheet
Governmental Funds
September 30, 2003

Capital Projects Interest Income Series 2002	Juvenile Youth Village	Nonmajor Governmental Funds	Total Governmental Funds
\$ 3,668,360	\$ 11,156,534	\$ 6,411,730	\$ 33,908,045
-	-	1,548,715	8,203,948
-	-	11,497,893	14,611,015
-	-	2,353,468	4,380,113
-	-	106,794	351,026
-	-	3,240	139,790
-	-	60,473	76,258
<u>3,668,360</u>	<u>11,156,534</u>	<u>21,982,313</u>	<u>61,670,195</u>
-	-	689,497	3,644,327
3,614,107	-	4,915,566	13,285,317
-	-	93,264	427,791
-	-	1,818,796	9,076,643
-	-	300,267	1,424,046
-	-	450,098	1,173,243
<u>3,614,107</u>	<u>-</u>	<u>8,267,488</u>	<u>29,031,367</u>
-	-	3,240	139,790
-	-	577,819	577,819
878	11,085,356	10,658,446	21,879,245
-	-	3,975,938	3,975,938
-	-	-	7,401,456
-	-	(299,193)	(299,193)
53,375	71,178	(2,367,559)	(2,202,361)
-	-	1,166,134	1,166,134
<u>54,253</u>	<u>11,156,534</u>	<u>13,714,825</u>	<u>32,638,828</u>
<u>\$ 3,668,360</u>	<u>\$ 11,156,534</u>	<u>\$ 21,982,313</u>	<u>\$ 61,670,195</u>



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Webb County, Texas
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets
September 30, 2003

Total fund balance, governmental funds	\$	32,638,828
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Amounts reported for governmental activities in the Statement of Net Assets are different because:

Capital assets used in governmental activities are not current financial resources and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Assets.

Add - capital assets		160,998,620
Deduct - accumulated depreciation		(77,639,142)

Certain other long-term assets are not available to pay current period expenditures and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Assets.

Taxes receivables, deferred		7,795,624
Accounts receivables and fines, net		3,548,086

The assets and liabilities of certain internal service funds are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Assets.

1,394,538

Some liabilities, (such as Notes Payable, Capital Lease Contract Payable, Long-term Compensated Absences, and Bonds Payable), are not due and payable in the current period and are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Assets.

Deduct - bonds payable		(62,690,783)
Deduct - accrued interest on bonds payable		(490,069)
Deduct - bond premiums		(80,304)
Deduct - Arbitrage Rebate		(46,786)
Add - bond discounts		48,632
Add - Deferred Amount for Refunding		315,852
Add - bond issuance cost		1,007,198

Deduct - accrued compensated absences and other long-term liabilities		(1,919,366)
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Net Assets of Governmental Activities in the Statement of Net Assets	\$	<u>64,880,928</u>
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The accompanying notes are an integral part of these financial statements.

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended September 30, 2003

	General Fund	Headstart	Projects Interest Income Series 2001
REVENUES			
Property Taxes	\$ 26,801,544	\$ -	\$ -
Sales and miscellaneous taxes	9,156,206	-	-
Fees and fines	303,955	-	-
Intergovernmental	5,718,296	7,678,965	-
Charges for services	3,250,811	-	-
Investment earnings	220,961	-	68,222
Miscellaneous	569,187	720	-
Grant matching	-	2,182,565	-
Total revenues	<u>46,020,960</u>	<u>9,862,250</u>	<u>68,222</u>
EXPENDITURES			
Current:			
General government	11,808,029	-	-
Public safety	6,368,887	-	-
Justice system	14,581,697	-	-
Health and human services	4,619,137	9,790,088	-
Infrastructure and environmental services	143,170	-	-
Corrections and rehabilitation	8,887,129	-	-
Community and economic development	1,543,097	-	-
Debt Service:			
Principal	-	-	-
Interest and other charges	-	-	-
Payment to escrow agent	-	-	-
Capital outlay	37,397	72,162	-
Total Expenditures	<u>47,988,543</u>	<u>9,862,250</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(1,967,583)</u>	<u>-</u>	<u>68,222</u>
OTHER FINANCING SOURCES (USES)			
Long-term debt issued	-	-	-
Capital leases issued	-	-	-
Premium (discount) on bonds issued	-	-	-
Payments to refunded bond escrow agent	-	-	-
Transfers in	862,000	-	-
Transfers out	(332,862)	-	(27,577)
Total other financing sources and uses	<u>529,138</u>	<u>-</u>	<u>(27,577)</u>
Net change in fund balances	<u>(1,438,445)</u>	<u>-</u>	<u>40,645</u>
Fund balances - beginning, Restated	<u>8,976,451</u>	<u>-</u>	<u>134,565</u>
Fund balances - ending	<u>\$ 7,538,006</u>	<u>\$ -</u>	<u>\$ 175,210</u>

The accompanying notes are an integral part of these financial statements.

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended September 30, 2003

<u>Capital Projects</u> <u>Interest Income</u> <u>Series 2002</u>	<u>Juvenile Youth</u> <u>Village</u>	<u>Nonmajor</u> <u>Governmental</u> <u>Funds</u>	<u>Total</u> <u>Governmental</u> <u>Funds</u>
\$ -	\$ -	\$ 6,158,863	\$ 32,960,407
-	-	362,359	9,518,565
-	-	2,373,167	2,677,122
-	-	10,816,548	24,213,809
-	-	3,788,209	7,039,020
53,375	146,263	126,550	615,371
-	-	1,398,708	1,968,615
-	-	1,105,579	3,288,144
<u>53,375</u>	<u>146,263</u>	<u>26,129,983</u>	<u>82,281,053</u>
-	-	1,190,518	12,998,547
-	-	1,900,979	8,269,866
-	-	3,064,630	17,646,327
-	-	2,890,090	17,299,315
-	-	4,453,111	4,596,281
-	-	3,336,218	12,223,347
-	-	622,613	2,165,710
-	-	-	-
-	-	3,438,462	3,438,462
-	-	3,071,267	3,071,267
-	-	85,554	85,554
-	75,085	4,772,375	4,957,019
<u>-</u>	<u>75,085</u>	<u>28,825,817</u>	<u>86,751,695</u>
<u>53,375</u>	<u>71,178</u>	<u>(2,695,834)</u>	<u>(4,470,642)</u>
-	-	12,610,000	12,610,000
-	-	1,013,240	1,013,240
-	-	430,011	430,011
-	-	(12,823,613)	(12,823,613)
-	-	855,166	1,717,166
-	-	(889,589)	(1,250,028)
-	-	1,195,215	1,696,776
<u>53,375</u>	<u>71,178</u>	<u>(1,500,619)</u>	<u>(2,773,866)</u>
<u>878</u>	<u>11,085,356</u>	<u>15,215,444</u>	<u>35,412,694</u>
<u>\$ 54,253</u>	<u>\$ 11,156,534</u>	<u>\$ 13,714,825</u>	<u>\$ 32,638,828</u>



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Webb County, Texas
Reconciliation of the Statement of Revenues, Expenditures, and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended September 30, 2003

Net change in fund balances - total governmental funds: \$ (2,773,866)

Amounts reported for Governmental Activities in the Statement of Activities are different because:

Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as expense. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period.

This is the amount by which capital outlays \$4,957,019 exceeded depreciation \$4,318,228 in the current period. 638,791

Governmental funds do not present revenues that are not available to pay current obligations. In contrast, such revenues are reported in the Statement of Activities when earned. 1,721,158

Governmental funds report bond proceeds as current financial resources. In contrast, the Statement of Activities treats such issuance of debt as a liability. Governmental funds report repayment of bond principal as an expenditure. In contrast, the Statement of Activities treats such repayments as a reduction in long-term liabilities. This is the amount by which proceeds exceeded repayments.

Debt issued:	
Refunding bonds issued	(12,610,000)
Premium (discount) on bonds issued	(430,011)
Capital leases issued	(1,013,240)
Repayments	
To escrow agent	12,823,613
Bond issuance costs	216,398
Principal payments	3,438,462

Some expenses reported in the statement of activities do not require the use of current financial resources and these are not reported as expenditures in governmental funds:

Accrued interest not reflected on Governmental funds	(98,092)
Bad debt expenses	(790,472)
Changes in inventory	17,148
Compensated absences	(225,065)
Issuance cost expense	(62,105)
Arbitrage rebate	(2,372)

Internal service funds are used by management to charge the costs of certain activities, such as fleet maintenance and information technology, to individual funds. The net revenue (expense) of certain internal service funds is reported with governmental activities. 814,802

Change in net assets of governmental activities	\$ 1,665,149
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The accompanying notes are an integral part of these financial statements.

Webb County, Texas
Statement of Net Assets
Proprietary Funds
September 30, 2003

	<u>Enterprise Fund</u>	<u>Internal Service</u>
	<u>Water Utility</u>	<u>Funds</u>
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 1,930,486	\$ 4,595,381
Accounts Receivable, net	177,940	-
Deferred charges	147,190	-
Due from other funds	1,856,078	688,657
Other receivables	187	365,806
Inventories	14,830	-
Total current assets	<u>4,126,711</u>	<u>5,649,844</u>
Non-current assets:		
Capital Assets:		
Land and improvements	216,295	-
Infrastructure	1,694,759	-
Utility System	747,627	-
Buildings	496,623	-
Equipment and Furniture	378,885	84,068
Less Accumulated depreciation	<u>(410,496)</u>	<u>(54,241)</u>
Total non-current assets	<u>3,123,693</u>	<u>29,827</u>
Total assets	<u><u>7,250,404</u></u>	<u><u>5,679,671</u></u>

The accompanying notes are an integral part of these financial statements.

Webb County, Texas
Statement of Net Assets
Proprietary Funds
September 30, 2003

	<u>Enterprise Fund</u>	<u>Internal Service</u>
	<u>Water Utility</u>	<u>Funds</u>
LIABILITIES		
Current Liabilities:		
Accounts payable	46,590	445,228
Salaries payable	14,840	6,134
Accrued interest payable	41,602	-
Due to other funds	2,076,976	2,542,483
Other accrued expenses	61,957	36,735
Compensated absences	37,565	22,812
Bonds, notes and loans payable	87,589	-
Total current liabilities	<u>2,367,119</u>	<u>3,053,392</u>
Non-current liabilities:		
Claims and judgments	-	1,202,224
Bonds, notes and loans payable	4,569,700	-
Total non-current liabilities	<u>4,569,700</u>	<u>1,202,224</u>
Total liabilities	<u>6,936,819</u>	<u>4,255,616</u>
NET ASSETS		
Invested in capital assets, net of related debt	362,622	29,827
Unrestricted	(49,038)	1,394,226
Total net assets	<u>\$ 313,584</u>	<u>\$ 1,424,053</u>

The assets and liabilities of certain internal service funds are not included in the fund financial statement, but are included in the Business Activities of the Statement of Net Assets.

	29,516
Total net assets per Government-Wide financial statements	<u>\$ 343,100</u>

Webb County, Texas
Statement of Revenues, Expenses and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended September 30, 2003

	<u>Enterprise Fund</u>	<u>Internal Service</u>
	<u>Water Utility</u>	<u>Funds</u>
REVENUES		
Charges for services	\$ 1,089,160	\$ 8,285,393
Miscellaneous	24,458	-
Total operating revenues	<u>1,113,618</u>	<u>8,285,393</u>
OPERATING EXPENSES		
Personal services	514,624	310,885
Contractual services	-	46,077
Utilities	192,146	-
Repairs and maintenance	54,444	-
Other supplies and expenses	157,282	7,020
Insurance claims and expenses	-	6,432,823
Depreciation	80,737	11,970
Total Operating Expenses	<u>999,233</u>	<u>6,808,775</u>
Operating income (loss)	<u>114,385</u>	<u>1,476,618</u>
NON-OPERATING REVENUES (EXPENSES)		
Interest and investment revenue	24,994	44,700
Interest expense	(256,766)	-
Total non-operating revenue (expenses)	<u>(231,772)</u>	<u>44,700</u>
Income (loss) before contributions and transfers	(117,387)	1,521,318
Transfers in	149,332	-
Transfers out	(116,470)	(650,000)
Change in net assets	(84,525)	871,318
Total net assets - beginning, restated	398,109	552,735
Total net assets - ending	<u>\$ 313,584</u>	<u>\$ 1,424,053</u>

Change in net assets, per above

Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue (expense) of certain internal service funds is reported with Business Activities.

Change in Business-Type Activities in Net Assets per Government-Wide Financial Statements

	29,516
\$	<u>343,100</u>

The accompanying notes are an integral part of these financial statements.

Webb County, Texas
Statement of Cash Flows
Proprietary Funds
For Year Ended September 30, 2003

	Business Type Activities Enterprise Fund Water Utility	Governmental Activities Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers and users	\$ 1,086,958	\$ 8,200,546
Premiums from participants	(491,072)	(306,024)
Payments to employees	(434,189)	(5,616,790)
Payments to vendors, suppliers, and insurance administrators	(1,507,817)	
Internal Transactions	(1,346,120)	2,277,732
Net cash provided by operating activities	<u>(1,346,120)</u>	<u>2,277,732</u>
CASH FLOWS FROM NON CAPITAL FINANCING ACTIVITIES		
Operating Transfer In	149,332	
Operating Transfer Out	(116,470)	(649,999)
Net cash provided by non capital financing activities	<u>32,862</u>	<u>(649,999)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Infrastructure	(124,175)	
Land and Land Improvements	(14,697)	
Buildings	(223,715)	
Construction in Progress	193,457	
Short Term Notes Payable	12,000	
Short Term Bonds Payable	11,921	
Interest Paid on Debt	(256,766)	
Long Term Notes Payable	(12,000)	
Long Term Bonds Payable	(75,589)	
Net cash provided by capital financing activities	<u>(489,564)</u>	<u></u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment earnings	24,994	44,700
Net cash provided by investing activities	<u>24,994</u>	<u>44,700</u>
Net Increase/(Decrease) in Cash and Cash Equivalents	<u>(1,777,828)</u>	<u>1,672,433</u>
Cash and pooled investments, beginning of year	3,708,314	2,922,949
Cash and pooled investments, end of year	<u>\$ 1,930,486</u>	<u>\$ 4,595,382</u>
Reconciliation of operating income to net cash provided (used) by operations:		
Operating income	\$ 126,201	\$ 1,476,618
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation expense	72,105	11,970
Amortization	8,632	
(Increase) Decrease in Due from Other Funds	(1,507,817)	(157,134)
(Increase) Decrease in Accounts Receivable	(27,212)	(344,116)
(Increase) Decrease in Other Receivable	551	
(Increase) Decrease in Inventories	639	
(Increase) Decrease in Prepaids & Other Assets	675	
Increase (Decrease) in Bank Overdraft		(14,824)
Increase (Decrease) in Accounts Payable	(17,214)	(190,608)
Increase (Decrease) in Other Payables	(13,848)	
Increase (Decrease) in Accrued Liabilities	4,149	64
Increase (Decrease) in Accrued Interest Payable	(569)	
Increase (Decrease) in Due to Other Funds		1,704,389
Increase (Decrease) in Funds Held In Trust		(55,066)
Increase (Decrease) in Long Term Risk Liability		(158,358)
Increase (Decrease) in Accrued Compensated Absences	7,588	4,797
Total adjustments	<u>(1,472,321)</u>	<u>801,114</u>
Net cash provided by operating activities	<u>\$ (1,346,120)</u>	<u>\$ 2,277,732</u>
Noncash investing, capital, and financing activities:		
Increase (Decrease) in Contributed Capital	6,823	

The accompanying notes are an integral part of these financial statements.

Webb County, Texas
Statement of Cash Flows
Proprietary Funds
For Year Ended September 30, 2003

	Business Type Activities Enterprise Fund Water Utility	Governmental Activities Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers	\$ 1,086,958	\$ 8,200,546
Payments to employees	(491,072)	(306,024)
Payments to vendors, suppliers, and insurance administrators	(434,189)	(5,616,790)
Internal Transactions	(1,507,817)	
Net cash provided by operating activities	<u>(1,346,120)</u>	<u>2,277,732</u>
CASH FLOWS FROM NON CAPITAL FINANCING ACTIVITIES		
Operating Transfer In	149,332	
Operating Transfer Out	(116,470)	(649,999)
Net cash provided by non capital financing activities	<u>32,862</u>	<u>(649,999)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Infrastructure	(124,175)	
Land and Land Improvements	(14,697)	
Buildings	(223,715)	
Construction in Progress	193,457	
Short Term Notes Payable	12,000	
Short Term Bonds Payable	11,921	
Interest Paid on Debt	(256,766)	
Long Term Notes Payable	(12,000)	
Long Term Bonds Payable	(75,589)	
Net cash provided by capital financing activities	<u>(489,564)</u>	
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment earnings	24,994	44,700
Net cash provided by investing activities	<u>24,994</u>	<u>44,700</u>
Net Increase/(Decrease) in Cash and Cash Equivalents	<u>(1,777,828)</u>	<u>1,672,433</u>
Cash and pooled investments, beginning of year	3,708,314	2,922,949
Cash and pooled investments, end of year	<u>\$ 1,930,486</u>	<u>\$ 4,595,382</u>
Reconciliation of operating income to net cash provided (used) by operations:		
Operating income	\$ 126,201	\$ 1,476,618
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation expense	72,105	11,970
Amortization	8,632	
(Increase) Decrease in Due from Other Funds	(1,507,817)	(157,134)
(Increase) Decrease in Accounts Receivable	(27,212)	(344,116)
(Increase) Decrease in Other Receivable	551	
(Increase) Decrease in Inventories	639	
(Increase) Decrease in Prepaids & Other Assets	675	
Increase (Decrease) in Bank Overdraft		(14,824)
Increase (Decrease) in Accounts Payable	(17,214)	(190,608)
Increase (Decrease) in Other Payables	(13,848)	
Increase (Decrease) in Accrued Liabilities	4,149	64
Increase (Decrease) in Accrued Interest Payable	(569)	
Increase (Decrease) in Due to Other Funds		1,704,389
Increase (Decrease) in Funds Held In Trust		(55,066)
Increase (Decrease) in Long Term Risk Liability		(158,358)
Increase (Decrease) in Accrued Compensated Absences	7,588	4,797
Total adjustments	<u>(1,472,321)</u>	<u>801,114</u>
Net cash provided by operating activities	<u>\$ (1,346,120)</u>	<u>\$ 2,277,732</u>
Noncash investing, capital, and financing activities:		
Increase (Decrease) in Contributed Capital	6,823	

The accompanying notes are an integral part of these financial statements.

Webb County, Texas
Statement of Fiduciary Net Assets
Fiduciary Funds
September 30, 2003

	<u>Trust Funds</u>	<u>Agency Funds</u>
ASSETS		
Cash and cash equivalents	\$ 13,135,763	\$ 14,406,647
Receivables:		
Other receivables	26,102	-
Due from other funds	674,515	665,247
Total receivables	<u>700,617</u>	<u>665,247</u>
Total assets	<u><u>13,836,380</u></u>	<u><u>15,071,894</u></u>
LIABILITIES		
Accounts payable	258,048	2,153
Due to other funds	585,426	5,302
Due to other governments	-	2,857,231
Refunds payable and others	<u>-</u>	<u>12,207,208</u>
Total liabilities	<u><u>843,474</u></u>	<u><u>15,071,894</u></u>
NET ASSETS		
Held in trust for benefits and other purposes	<u><u>\$ 12,992,906</u></u>	

The accompanying notes are an integral part of these financial statements.

Webb County, Texas
Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For the Year Ended September 30, 2003

Trust Funds

ADDITIONS

Investment earnings:	
Interest	\$ 162,440
Total net investment earnings	<u>162,440</u>
Other Additions:	
Grazing lease and royalties	846,996
Transfers in	<u>427,186</u>
Total other additions	<u>1,274,182</u>
Total additions	<u>1,451,798</u>

DEDUCTIONS

Education	277,206
Transfers out	<u>277,186</u>
Total deductions	627,694
Change in net assets	824,103
Net assets - beginning	<u>12,168,803</u>
Net assets - ending	<u><u>\$ 12,992,906</u></u>

The accompanying notes are an integral part of these financial statements.

Webb County, Texas
Notes to the Basic Financial Statements
For the Fiscal Year Ended September 30, 2003

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The County was established in 1848 and is a public corporation and a political subdivision of the State of Texas. The County has a population of 193,117 (2000 census) living within an area of 3,366 square miles. The County is sixth largest county of the 254 Texas counties. The County is in the southwest quadrant of the state, and the City of Laredo, Texas is the County seat.

The County operates using a commission form of government. The County Judge is elected at large for a four-year term. The Commissioners' Court (Court) is comprised of four members elected for four-year terms from four election districts. The Court provides various services to advance the welfare, health, morals, comfort, safety, and convenience of the County and its inhabitants. As required by generally accepted accounting principles, the financial statements of the reporting entity include those of the County (the primary government) and its component units.

The financial statements of the County have been prepared in accordance with Generally Accepted Accounting Principles in the United States of America ("GAAP") as applied to governmental units. The Governmental Accounting Standard Board ("GASB") is the standard-setting body for governmental accounting and financial reporting. Pronouncements of the Financial Accounting Standard Board ("FASB") issued after November 30, 1989 are not applied in the preparation of the financial statements of the enterprise fund in accordance with the election made by the County under GASB Statement #20. The GASB periodically updates its codification of the existing Governmental Accounting and Financial Reporting Standards, which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units. The County's significant accounting policies are described below:

For the reporting year, the County elected early implementation of GASB Statement #34, "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments."

A. REPORTING ENTITY

In evaluating the County as a reporting entity, management has addressed all potential component units (traditionally separate reporting entities) for which the County may be financial accountable and, as such, should be included within the County's financial statements.

The County (primary government) is financially accountable if it appoints a voting majority of the organization's governing board and (1) it is able to impose its will on the organization or (2) there is a potential for the organization to provide specific financial burden on the County.

Webb County, Texas
Notes to the Basic Financial Statements
For the Fiscal Year Ended September 30, 2003

Additional, the primary government is required to consider other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Because of the closeness of their relationship with the primary government (the County), two component units are blended as though they are part of the primary government. The reporting funds of the Component Units listed below are included in the Special Revenue Funds section of the County's CAFR. These component units do not issue separately audited comprehensive annual financial reports. The only financial data available on these component units are included in the County's CAFR and may be obtained from the Webb County Auditor's Office.

Webb County Auditor
1110 Washington, Suite 201
Laredo, Texas 78040

Blended Component Unit The Webb County Community Action Agency (CAA) is an entity incorporated by the State of Texas. CAA's primary purpose is to take advantage of all Federal and State programs that are specially designed to aid and educate the underprivileged in the County. The Webb County Commissioners' Court is CAA's governing body. CAA has a twenty-one member advisory board consisting of (A) public officials, (B) indigent and, (C) the private sector. CAA's operations are reported in the special revenue funds.

Blended Component Unit The Laredo Webb County Child Welfare Board (Board) is an entity incorporated by the State of Texas. The Board's purpose is to provide foster care for neglected, delinquent and handicapped children of the County. The Webb County Commissioners' Court is the Board governing body. Thirteen resident members make up an advisory board appointed by the Commissioners' Court. The Board's operations are reported in the special revenue funds.

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The basic financial statements include both government-wide (based on the County as a whole) and fund financial statements. While the previous model emphasized fund types (the total of all funds of a particular type), in the new reporting model the focus is on either the County as a whole or as major individual funds (within the fund financial statements).

Both the government-wide and fund financial statements within the basic financial statements categorize primary activities as either governmental activities or business-type activities. In the government-wide Statement of Net Assets, both the governmental and business-type activities columns (a) are presented on a consolidated basis by column, (b) and are reflected, on a full accrual, economic resource basis, which incorporates long-term assets and receivables as well long-term debt and obligations.

Webb County, Texas
Notes to the Basic Financial Statements
For the Fiscal Year Ended September 30, 2003

The government-wide Statement of Activities reflects both the gross and net cost per functional categories (public safety, public works, etc.) that are otherwise being supported by general government revenues (property, sales and use taxes, certain intergovernmental revenues, fines, permits and charges, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. The program revenues must be directly associated with the function or a business-type activity. Program revenues include revenues from fines, and forfeitures, licenses and permit fees, taxes and charges for services. The operating grants include operating-specific and discretionary (either operating or capital grants while the capital grants columns reflects capital-specific grants.

The net cost (by function or business-type activity) is normally covered by general revenue (property, sales, or use taxes, intergovernmental revenues, interest income, etc.). Historically, the previous model did not summarize or present net cost by function or activity. The County does not currently employ an indirect cost allocation system.

This government-wide focus is more on the sustainability of the County as an entity and the change in aggregate financial position resulting from the activities of the fiscal period.

The fund financial statements are, in substance, very similar to the financial statements presented in the previous model. Emphasis here is on the major funds in either the governmental or business-type categories. Non-major funds (by category) or fund type are summarized into a single column.

Unless an internal service fund is combined with the business-type activities (deemed to be an infrequent event), totals on the business-type activity fund statements should directly reconcile to the business-type activity column presented in the government-wide statements.

The governmental funds major fund statements in the fund financial statements are presented on a current financial resource and modified accrual basis of accounting. This is the manner in which these funds are normally budgeted.

This presentation is deemed most appropriate to (a) demonstrate legal and covenant compliance, (b) demonstrate the sources and use of liquid resources, and (c) demonstrate how the County's actual experience conforms to the budget or fiscal plan. Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide statements' governmental column, a reconciliation is presented on the page following each statement, which briefly explains the adjustment necessary to transform the fund based financial statements into the governmental column of the government-wide presentation.

Webb County, Texas
Notes to the Basic Financial Statements
For the Fiscal Year Ended September 30, 2003

Internal service funds of a government (that traditionally provide services primarily to other funds of the government) are presented in the summary form as part of the proprietary fund financial statements. Since the principal users of the internal services are the County's governmental activities, financial statements of internal service funds are consolidated into the governmental column when presented at the government-wide level. To the extent possible, the cost of these services is reflected in the appropriate functional activity (police, fire, public works, etc.).

The County's fiduciary funds (which have been redefined and narrowed in scope) are presented in the fund financial statements by type (pension, private purpose and agency). Since by definition these assets are being held for the benefit of a third party (other local governments, private parties, etc.) and cannot be used to address activities or obligations of the government, these funds are not incorporated in the government-wide statements.

The focus of the revised model is on the County as whole and the fund statements, including the major individual funds of the governmental and business-type categories, as well as the fiduciary funds, (by category). Each presentation provides valuable information that can be analyzed and compared (between years and between governments) to enhance the usefulness of the information.

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

1. BASIS OF ACCOUNTING

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurement made, regardless of the measurement focus applied.

The Government-wide Financial Statements and the Proprietary, and Fiduciary Fund Financial Statements are presented on an accrual basis of accounting. The Governmental Funds in the Fund Financial Statements are presented on a modified accrual basis.

Accrual:

All proprietary and internal service funds are accounted for using the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred. Property taxes, sale taxes, bingo taxes, mixed drink taxes, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenues items are considered to be measurable and available only when the County receives cash.

Webb County, Texas
Notes to the Basic Financial Statements
For the Fiscal Year Ended September 30, 2003

Modified Accrual:

All governmental funds are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exceptions to this general rule is that debt service expenditure, compensated absences and claims and judgments, are recognized when due.

In applying the "susceptible to accrual" concept to intergovernmental revenues pursuant to GASB Statement #33, the provider should recognize liabilities and expenses and the recipient should recognize receivables and revenues when the applicable eligibility requirements including time requirements, are met. Resources transmitted before the eligibility requirements are met should under most circumstances, be reported as advances by the provider and deferred revenues by the recipient.

2. FINANCIAL STATEMENT PRESENTATION

The financial transactions of the County are recorded in individual funds. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity, revenues, and expenditures, or expenses as appropriate. The various funds are reported by generic classification within the financial statements. Governmental resources allocated to, and accounted for, in the individual funds are based on the specific activities in accordance with laws, regulations, or other restrictions.

The new reporting model (GASB Statement #34) sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The non-major funds are combined in a column in the fund financial statements and detailed in the combining section.

GOVERNMENTAL FUNDS:

The focus of Governmental funds measurement (in the Fund Financial Statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the Governmental Funds of the County:

General Fund is the general operating fund of the County. It is used to account for all financial resources except those require to be accounted for in another fund.

Webb County, Texas
Notes to the Basic Financial Statements
For the Fiscal Year Ended September 30, 2003

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Headstart Program Fund, which is one of the special revenue funds, is presented as a major fund. Headstart revenues are received from the U. S. Department of Health and Human Services to provide eligible participants education, nutrition, disability and medical services. Headstart revenues are also used to provide literacy services for eligible parents.

Debt Service Funds are used to account for the accumulation of funds for the periodic payment of principal and interest on governmental bonds, loans, and capital leases.

Capital Projects Funds are used to account for the financial resources to be used for the acquisition and construction of major capital facilities (other than those financed by Business-type/Proprietary Funds). The major funds (Interest Income Capital Projects, Series 2001 Fund and Interest Income Capital Projects, Series 2002 Fund) are where the majority of the non-special revenue capital activity is accomplished. The two major funds are used to accumulate interest income for specific projects. Other non-major specific funds are created as deemed appropriate.

PROPRIETARY FUND TYPES:

Proprietary Funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County enterprise, of the Water Utility Company and the County internal service funds are charges to customers for sales and services. The County also recognizes as operating revenues the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for the enterprise fund and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets.

All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses. The following is the description of the Proprietary Funds of the County:

Enterprise Funds are required to be used to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by pledge of the net revenues, (b) has third party requirements that the costs, be of providing services including capital costs, be recovered with fees and charges or (c) has pricing policy designed for the fees and charges to recover similar costs. The County may additionally elect to treat other County business similarly. The major fund (Water Utility Fund) represents the County's current business-type activity.

Internal Service Funds are used to account for the financing of services provided by a department to other departments, funds or component units of the County on a cost-reimbursement basis.

Webb County, Texas
Notes to the Basic Financial Statements
For the Fiscal Year Ended September 30, 2003

FIDUCIARY FUNDS:

Fiduciary Funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support County programs. The reporting focus is upon net assets and changes in net assets and employs accounting principles similar to proprietary funds.

Trust and Agency Funds are used to account for the trust (either pension, investments [held for third parties] or private purpose) or agencies, which are custodial in nature.

Non-Current Governmental Assets/Liabilities:

GASB Statement #34 eliminates the presentation of Account Groups, but provides for these records to be maintained and incorporates the information into the Governmental column in the government-wide Statement of Net Assets

D. ASSETS, LIABILITIES AND FUND EQUITY

1. CASH AND CASH EQUIVALENTS AND BANK OVERDRAFT

The County has defined Cash and Cash Equivalents to include change funds, demand deposits, certificates of deposit, and money market certificates. Additionally, each fund's equity in the State investment pools is considered to be cash equivalent since the funds can deposit or effectively withdraw cash at any time without prior notice or penalty.

Pooled Cash - The County maintains pooled cash accounts for funds not require to be segregated. Some funds incur negative cash balances that are equivalent to liabilities. As a result, bank overdrafts are reported as interfund payables in the balance sheet. The general fund is the offsetting interfund receivable for the negative cash balance.

Bank Overdraft - Individual funds with their own bank account incurring cash overdraft balances are the results of payroll interfund bank transfers or transfers from the state investment pool occurring after the year end or special revenues and capital projects' grant funds on a reimbursement basis.

2. INVENTORIES

Inventories are valued at cost, which approximates market value, using the first in, first out method, with some inventories on the average cost method. The purchase method is used to account for inventories. Under the purchase method, inventories are recorded as expenditures when purchased; however, material amounts of inventories are reported as assets of their respective funds. Reported inventories in these funds are equally offset by a fund balance reserve, which indicates the assets are unavailable for appropriation even though they are a component of reported assets.

Webb County, Texas
Notes to the Basic Financial Statements
For the Fiscal Year Ended September 30, 2003

3. CAPITAL ASSETS AND DEPRECIATION

Capital Assets – Capital assets, which include property, plant, equipment and infrastructure assets (e.g. roads, bridges, dam, and similar immovable items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The County elected early implementation of the infrastructure reporting requirements of GASB Statement 34.

Capital assets are defined as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset's lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Capital assets of the County are depreciated using the straight-line method over the estimated useful life of the assets as follow:

Buildings and improvements	15 to 40 years
Equipment (computer, office and vehicles)	5 years
Infrastructure - roads (paved, caliche, or dirt)	15 to 40 years
Infrastructure - bridges	25 to 35 years
Infrastructure - dam	40 years
Infrastructure - cattle guards and culverts	20 years
Infrastructure - water and wastewater lines and pump station	40 years

4. INTERFUND TRANSACTIONS

During the course of normal operations, the County has many transactions between funds. The accompanying Fund Level financial statements reflect as transfer the expenditures and transfers of resources to provide services, construct assets and meet debt service requirements. The effect of interfund activity has been eliminated in the Government-wide financial statements, except for transactions between the governmental and business-type activities.

5. DUE FROM OTHER GOVERNMENTAL UNITS

To recognize resources available for Special Revenue Funds and Capital Projects Funds, the County records amounts due from grantors upon receipt of the award and records the award as deferred revenue. For grants that require expenditures for eligible grant purposes in order to earn the award, revenues are recognized when expenditures are made. For other grants and financial assistance, the amounts due from other governmental units and deferred revenue are reduced upon receipt of payment and revenues are then recognized.

Webb County, Texas
Notes to the Basic Financial Statements
For the Fiscal Year Ended September 30, 2003

6. FUND EQUITY

Certain fund balances or portions thereof have been reserved to indicate amounts that are not appropriated for expenditures or are legally segregated for a specific future purpose. Designation of a portion of the fund balance is established to indicate tentative plans for financial resource utilization in a future period.

7. CAPITAL GRANT

Capital grants restricted for capital acquisitions or construction other than those associated with proprietary funds, are accounted for in the applicable Capital Projects Funds. Grant monies restricted for acquisition of Enterprise Fund capital assets are recorded as contributed equity in the applicable enterprise fund. Therefore, depreciation expense relating to fixed assets contributed or acquired with grant monies is deducted from the applicable contributed capital.

8. OTHER ASSETS AND UNAMORTIZED BOND ISSUANCE COSTS

Other assets held are recorded and accounted for at cost.

In the governmental funds, discounts and issuance costs are treated as period costs in the year of issue. Bond issuance costs are shown as other financing sources.

In the proprietary funds, bond discounts and issuance costs are deferred and amortized over the term of the bonds using the bonds outstanding method that approximates the effective interest method. Bond discounts are presented as a reduction of the face amount of the revenue bonds payable whereas issuance costs are recorded as other assets. Expenses relating to the sale of the combination tax and revenues bonds in the enterprise fund are amortized over the life of the issue.

As part of the reconciliation and presentation at the government-wide level these costs (in the governmental funds) are adjusted and reflected similarly to proprietary funds.

Governmental Funds

Unamortized Bond Issuance Costs	1,007,200
Prepaid Expenses	68,197
Deposits	<u>8,060</u>
Total	\$ <u><u>1,083,457</u></u>

Proprietary Funds

Unamortized Bond Issuance Costs	<u>147,190</u>
Total	\$ <u><u>147,190</u></u>

Webb County, Texas
Notes to the Basic Financial Statements
For the Fiscal Year Ended September 30, 2003

9. RECLASSIFICATION

Certain September 30, 2002 accounts balances have been reclassified in this report to conform to the financial statement presentation used in 2003.

10. ADJUSTMENTS TO NET ASSETS AND FUND BALANCE

Prior period adjustments were made to the government activities financial statements to reflect corrections to capital assets and the related accumulated depreciation (\$ 7,619,142) and deferred cost for \$ 210,381 were reported as a restatement of beginning fund balance or fund net assets for 2002. The total effect was a reduction of (\$ 7,408,761) to beginning governmental activities net assets at October 1, 2002.

The Water Utility Fund enterprise fund was also adjusted for (\$ 54,042) for prior period adjustment as of October 1, 2002.

The Webb County Utility Fund was adjusted for (\$ 54,042) for capitalized interest for the Texas Water Development Board Water & Sewer DFUNDII Loan.

II. STWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. EXCESS EXPENDITURES OVER APPROPRIATIONS

An excess of expenditures over appropriations were incurred for the following governmental funds as of September 30, 2003:

<u>Special Revenues</u>	<u>Appropriations</u>	<u>Expenses / Expenditures</u>	<u>Excesses</u>
Election Services Contract Fund		100,581	100,581
CJD City of Laredo Financial Task Force Fund	235,046	235,589	544
Total	\$ <u>235,046</u>	\$ <u>336,170</u>	\$ <u>101,125</u>

The \$ 100,581 excesses for the election services contract fund resulted from election fund having no budget. The contractual revenues and fund balance absorbed the excess expenditures.

The \$ 544 excesses for Criminal Justice Division - Financial Task Force resulted from personnel cost exceeding its budget estimates. Grant governmental revenues for the program were utilized to finish the fiscal year.

Webb County, Texas
Notes to the Basic Financial Statements
For the Fiscal Year Ended September 30, 2003

B. DEFICIT FUND EQUITY

The following funds had deficit fund balances at September 30, 2003:

Special Revenue Fund - Webb County CAA, Community Service Block Grant (CSBG), Meals on Wheels, Public Transportation for Non-Urbanized Areas and Child and Adult Care Food Program at September 30, 2003 had an unreserved undesignated fund balance deficits of \$ 224, \$ 3,167, \$ 5,968, and \$ 25,805 respectively, which exist due to grant expenditures exceeding grant revenues.

CSBG operations are through December 2003 and future grant revenues are expected to eliminate the deficit.

Meals on Wheels per-diem meal rates are pre-determined and the subsequent year expenditures were reduced to eliminate the deficit.

Public Transportation For Non-Urbanized Areas grant incur a deficit for September for the first month of the grant operations, grant revenues through August 2004 are expected to eliminate this deficit.

The Child and Adult Care Food Program current year excess expenditures over revenues will be transferred to the Headstart Program to eliminate the deficit.

Water Utility Company Enterprise Fund had an unreserved undesignated fund balance deficits \$ 19,522 exists due to expenses exceeding revenues. The increases to water and wastewater rates implemented in late 2003 will eliminate the deficit.

III. DETAILED NOTES ON ALL FUNDS

A. CASH AND CASH EQUIVALENTS, INVESTMENTS, AND BANK OVERDRAFT

CASH - At September 30, 2003 the carrying amount of the County's deposits (including certificates of deposits of \$ 6,897,817) was \$ 11,795,270 and the bank balance was \$ 13,031,401. Of the bank amount, 100 percent was insured or collateralized with securities held by the County's agent in the County's name.

The State of Texas Public Funds Investment Act limits the types of authorized investments that the County may make. Legal collateral and investments are generally limited to direct obligations of the United States of America or guaranteed by governmental entities or its agencies and instrumentalities, certificate of deposit and repurchase agreements.

CASH EQUIVALENTS - Cash equivalents represent deposits and short-term highly liquid investments with a maturity of less than three months.

Webb County, Texas
Notes to the Basic Financial Statements
For the Fiscal Year Ended September 30, 2003

The County invests primarily in TexPool which is a public fund pool administered by the State Comptroller of Public Accounts. There is a twenty-four hour fund availability of these funds; therefore, the Texpool's investment of \$ 50,876,623 is reported as cash equivalent. Texpool's net assets value is 1.00005% of the County's carrying value as of September 30, 2003. Accordingly, the fair value of the position in TexPool is the same as the value of TexPool shares.

As required by Technical Bulletin 94-1 Disclosures about Derivatives for indirect transactions such as investment pool, Texpool held no derivative securities. Texpool's investment policy does not allow for derivative investments.

Logic - Local Government Investment Cooperative is also a public fund pool for the County permanent school fund. The Cooperative's governing body is a five-member Board of Directors comprised of employees, officers, or elected officials of participant Government Entities or individuals who do not have a business relationship with the Cooperative and are qualified to advise it. There is twenty-four hour fund availability of these funds; therefore, the Logic's investment of \$ 3,246,646 is also reported as cash equivalent. Logic's net assets value is 1.0000% of the County's carrying value as of September 30, 2003. The fair value of the position in Logic is the same as the value of Logic shares.

MBIA Texas Cooperative Liquid Assets Securities System (Texas CLASS) is also a public fund pool for the County permanent school fund. Texas CLASS establishes a trust so long as MBIA Municipal Investors Services Corporation is the Program Administrator organized and existing under the laws of State of Texas. The Board of Trustees shall conduct the Trustees activities, execute all documents and sue or be sue under either of the under the foregoing names. There is twenty-four hour fund availability of these funds; therefore, the Texas CLASS investment of \$ 2,048,558 is also reported as cash equivalent. MBIA's net asset value is 1.0000% of the County's carrying value as of September 30, 2003. The fair value of the position in Texas CLASS is the same as the value of Texas CLASS shares.

Cash and Cash Equivalents are combined in the Financial Statements as follows:

<u>Financial Statements</u>	<u>Primary Government</u>	<u>Fiduciary Funds</u>
Cash on hand	9,227	
Deposits	754,570	11,040,700
Texpool State Investment Pool	39,670,117	11,206,506
Logic Investment Pool		3,246,646
Texas CLASS Investment Pool		2,048,558
Total Cash and Cash Equivalents	\$ <u>40,433,914</u>	\$ <u>27,542,410</u>

Webb County, Texas
Notes to the Basic Financial Statements
For the Fiscal Year Ended September 30, 2003

Reconciliation of bank overdraft:

Per Fund Type	
General Bank Account - Pool Cash	218,534
Internal Service Funds - Blue Cross/Blue Shield Bank Account	<u>6,865</u>
Total Negative Cash Balances Per Fund Type	<u><u>225,399</u></u>

The General Fund had \$ 2,561,291 cash balance and recorded a interfund receivable "Due From Other Funds" for \$ 2,779,825 from special revenue funds for the negative pooled cash for financial reporting purposes. An internal service fund bank account had a negative cash balance as of September 30, 2003.

B. RECEIVABLES

Accounts, billings, and taxes receivables and related allowances are as follows:

Receivables	Governmental Activities	Business Activities
Tax Receivable - Delinquent	7,359,019	
Billings Receivable		177,940
Accounts Receivable	1,230,697	187
Fines Receivable	2,341,787	
Probation Fees Receivable	935,193	
Notes Receivable	83,029	
Accrued Interest Income	<u>1,511</u>	
Total Receivables	\$ <u><u>11,951,236</u></u>	\$ <u><u>178,127</u></u>

Governmental funds report deferred revenues in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not earned. For the government-wide statements, property taxes expected to be collected are reported as deferred. On June 2, 2003, the County had an estimated \$ 1,387,546 storm damage and received a portion of the insurance proceeds. Clean-up cost was incurred during the fiscal year and a small segment of the repairs commenced February 2004. The insurance proceeds were deferred until claim and repairs quotes will be finalized.

All repairs are being taken to the Court for approval. The claim balance will be required to be resolved within a year of the claim. At the end of the current fiscal year, the various components of deferred revenues and unearned revenue reported in the governmental funds were as follows:

Webb County, Texas
Notes to the Basic Financial Statements
For the Fiscal Year Ended September 30, 2003

	<u>Unavailable</u>	<u>Unearned</u>
Properties taxes receivables – General Fund	6,322,912	
Properties taxes receivables – Road and Bridge Fund	266,921	
Properties taxes receivables – Debt Service Fund	1,205,791	
Storm insurance proceeds	934,935	
Grant drawdown prior to meeting all eligibility requirements		346,084
Total	\$ <u>8,730,559</u>	\$ <u>346,084</u>

C. CAPITAL ASSETS

A summary of changes in capital assets during the fiscal year ended September 30, 2003 follows:

<u>Capital Assets</u>	<u>Beginning Balance 10/1/2002</u>	<u>Additions</u>	<u>Deductions</u>	<u>Adjustments</u>	<u>Ending Balance 9/30/2003</u>
Land and Improvements	5,637,002				5,637,002
Infrastructure and Infrastructure in Progress	60,525,848	1,614,332		(274,337)	61,865,843
Buildings	64,163,667	724,809		2,972,141	67,860,617
Furniture, Fixtures, & Equipment	20,331,963	1,946,588		2,702,191	24,980,742
Construction In Progress	366,270	671,287		(299,074)	738,483
Total	\$ <u>151,024,750</u>	\$ <u>4,957,016</u>	\$ <u> </u>	\$ <u>5,100,921</u>	\$ <u>161,082,687</u>

Webb County, Texas
Notes to the Basic Financial Statements
For the Fiscal Year Ended September 30, 2003

A summary of changes in accumulated depreciation during the fiscal year ended September 30, 2003 follows:

Governmental Activity:

<u>Accumulated Depreciation</u>	<u>Beginning Balance 10/1/2002</u>	<u>Additions</u>	<u>Deductions</u>	<u>Adjustments</u>	<u>Ending Balance 9/30/2003</u>
Infrastructure and Infrastructure in Progress	38,074,779	536,104		69,634	38,680,517
Buildings	16,570,636	1,821,477		2,323,646	20,715,759
Furniture, Fixtures, & Equipment	5,955,435	1,960,647		10,326,784	18,242,866
Total \$	<u>60,600,850</u>	<u>\$ 4,318,228</u>	<u>\$</u>	<u>\$ 12,720,064</u>	<u>\$ 77,639,142</u>

Depreciation expense was charged to functions / programs of the primary government as follows:

<u>Governmental Activities</u>	<u>Depreciation</u>
General Government	917,918
Public Safety	237,236
Justice System	506,465
Health & Human Service	152,078
Infrastructure and Environmental Services	1,529,265
Correction and Rehabilitation	394,608
Community and Economic Development	580,658
Total \$	<u>4,318,228</u>

As of September 30, 2003, the County infrastructure in progress is \$ 11,087,489 and construction in progress is \$ 738,485 for governmental activities.

Webb County, Texas
Notes to the Basic Financial Statements
For the Fiscal Year Ended September 30, 2003

A summary of Proprietary Fund type capital assets at September 30, 2003 follows:

	Enterprise Fund	Internal Service Funds	
	Webb County Water Utility	Webb County Employees' Health Benefits	Webb County Worker's Compensation Reserve
Land and Improvements	216,295		
Infrastructure and Infrastructure in Progress	2,442,386		
Buildings	496,623		
Furniture, Fixtures, & Equipment	378,885	60,128	23,939
Less Accumulated Depreciation	<u>(410,497)</u>	<u>(30,301)</u>	<u>(23,939)</u>
Net Capital Assets	\$ <u>3,123,692</u>	\$ <u>29,827</u>	\$ <u></u>
Depreciation	72,105	11,105	865

A summary of changes in accumulated depreciation during the fiscal year ended September 30, 2003 follows:

Business-type Activity:

Accumulated Depreciation	Beginning Balance 10/1/2002	Additions	Deductions	Adjustments	Ending Balance 9/30/2003
Infrastructure and Infrastructure in Progress	10,128	10,128			20,256
Buildings	55,719	11,018			66,737
Furniture, Fixtures, & Equipment	272,544	50,959			323,503
Total	\$ <u>338,391</u>	\$ <u>72,105</u>	\$ <u></u>	\$ <u></u>	\$ <u>410,496</u>

As of September 30, 2003, the County infrastructure in progress is \$ 1,694,759 for business-type activities.

Webb County, Texas
Notes to the Basic Financial Statements
For the Fiscal Year Ended September 30, 2003

D. ACCOUNTS PAYABLE AND ACCRUED EXPENSES

Accounts payable and accrued liabilities in the governmental and business activities are as follows:

<u>Accounts Payable and Accrued Liabilities</u>	<u>Governmental Activities</u>	<u>Business Activities</u>
Bank overdraft	225,399	
Accounts payable	4,522,320	46,591
Accrued wages	1,430,179	14,840
Other liabilities	591,522	9,388
Restitution payable	46,242	
Retainage payable	346,811	16,789
Customer deposits		<u>35,779</u>
Total Accounts Payable and Accrued Liabilities	\$ <u><u>7,162,473</u></u>	\$ <u><u>123,387</u></u>

E. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The County has numerous transactions between funds that involve receipts and disbursements by one fund for amounts of another fund. Those transactions that require one fund to reimburse another are classified in the balance sheet of the various funds as due to or due from other funds, as appropriate. Transactions that would be treated as revenues, expenditures, or expenses if they involved organizations external to the County are accounted for as revenues, expenditures, or expenses in the funds involved.

Individual interfund receivable and payable balances at September 30, 2003 were:

<u>Primary Government</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Governmental Activities:		
Major Fund		
General Fund	3,113,122	318,485
Special Revenue Fund		
Headstart Program		125,350
Capital Projects Funds		
Interest Income, Series 2001		4,311,809
Interest Income, Series 2002		3,614,107
Juvenile Youth Village Fund		
Other Governmental Funds	11,497,893	4,915,566

Webb County, Texas
Notes to the Basic Financial Statements
For the Fiscal Year Ended September 30, 2003

Proprietary Funds:

Internal Service Fund	688,657	2,542,483
Business-type Activities:		
Enterprise Fund		
Webb County Water Utility	<u>1,856,078</u>	<u>2,076,976</u>
Total Governmentwide Interfund Receivable And Payable	<u>\$ 17,155,750</u>	<u>\$ 17,904,783</u>

Fiduciary

Trust Funds	674,514	585,426
Agency Funds	<u>665,247</u>	<u>5,302</u>
Total Fiduciary Interfund Receivable And Payable	<u>1,339,761</u>	<u>590,728</u>
Total Interfund Receivable And Payable	<u>\$ 18,495,511</u>	<u>\$ 18,495,511</u>

Transfers of financial resources among funds are recognized in all funds affected in the accounting period in which the interfund receivable and payable arises. Interfund operating transfers are legally authorized transfers from a fund to the fund through which the resources are to be expended. During the fiscal year ended September 30, 2003, interfund transfers were as follows:

	<u>Operating Transfers In</u>	<u>Operating Transfers Out</u>	<u>Purpose</u>
Governmental Activities:			
General Fund	862,000	332,862	Create Library Capital Fund & Fund Water Utility Bond Reserve
Special Revenue Funds			
Webb Hotel Motel Occupancy Tax Fund		116,000	Fund Debt Service Payments
Records Management & Preservation Fund	134,837		Fund payroll
County Clerk Records Management & Preservation		134,837	Pay for payroll
Webb County Road & Bridge		202,000	Fund Vehicle Maintenance Dept.
CRT Residential Treatment Center		2,098	Fund Debt Service Payments
CJD City of Laredo Financial Task Force	8,870		Fund Grant Operations
CJAD Community Corrections	168,278		Fund Grant Operations
CJAD Day Reporting Center	29,206		Fund Grant Operations
CJAD Court Residential Treatment	22,713		Fund Grant Operations
CJAD Basic Supervision		216,961	Fund Grant Operations
CJAD Mental Impaired Caseload		3,236	Fund Grant Operations
District Attorney Federal Forfeiture Fund		8,870	Fund Overtime
Webb County Courthouse Security		160,000	Funded by General Fund
Capital Projects Funds			
Computer Master Plan		201	Fund Debt Services Payments
Capital Projects Interest Income Series 2001		27,577	Fund Capital Outlay
Library Fund	300,000		Establish Capital Outlay Fund
Upgrade or Replace AS400 Computer System		4,411	Fund Debt Services Payments

Webb County, Texas
Notes to the Basic Financial Statements
For the Fiscal Year Ended September 30, 2003

Capital Projects Series 2001	27,577		Purchase Capital Outlay
TWDB & U.S. EPA Larga Vista Wastewater Improvement		40,975	Fund Debt Services Payments
Debt Service Fund	163,685		Debt Service Payments
Proprietary Funds:			
Internal Service Fund			
Workers' Compensation Reserve Fund		650,000	Transfer to General Fund & Establish Employees Retiree Fund
Business-type activities:			
Enterprise Fund			
Water Utility Fund	32,862		Maintain Bond Reserve
Total Government-wide Transfers	1,750,028	1,900,028	
Fiduciary Trust Funds			
Available School Fund	277,186		Pay School Districts Based On Daily Per Student Attendance
Permanent School Fund		277,186	Pay School Districts From Interest Income and Royalties
Employees Retiree Insurance Fund	150,000		Establish Retire Fund
Total Fiduciary Transfers	<u>427,186</u>	<u>277,186</u>	
Total	\$ <u>2,177,214</u>	\$ <u>2,177,214</u>	

F. LEASES

The County entered into contractual lease agreements for equipment, heavy equipment, vehicles, and portable buildings for the General Fund, Road and Bridge Fund and the TJPC – Juvenile Justice Alternative Education Program. The leases met the criteria of a capital lease, in which the benefits and risks of ownership are essentially transferred to the lessee, the County. Upon entering into these capital leases, the County records capital outlay and other financing sources for governmental funds equal to the capitalization amounts of the equipment in the fund that accounts for the acquiring governmental funds. The County records the asset and the related liability for the enterprise fund.

Lease payments are reported in the Debt Service Fund for governmental funds as taxes that have been levied for that specific purpose.

Webb County, Texas
Notes to the Basic Financial Statements
For the Fiscal Year Ended September 30, 2003

G. LONG-TERM DEBT

The following is a summary of long-term debt activity for the year ended September 30, 2003. The Certificates of Obligations, Limited Tax Refunding and Combination Tax and Revenue Certificate of Obligations, General Obligation Refunding, and Limited Tax Refunding bonds and LoanSTAR Loan pertain to governmental funds. The governmental debt is retired from Debt Service Fund revenues; primarily ad valorem taxes.

The TWDB Water and Sewer DFUNDII Loan and a portion of the Certificates of Obligations series 1999 and 2000 are retired by the Webb County Water Utility self-supporting fees.

Webb County, Texas
Notes to the Basic Financial Statements
For the Fiscal Year Ended September 30, 2003

Long-term liabilities activity for the fiscal year ended September 30, 2003, was as follow:

	Original	Beginning			Ending	Amount
	Amount	Balance	Additions	Reductions	Balance	Due Within
						One Year
Governmental Activities:						
Certificates of Obligations & Bonds						
Certificates of Obligation, Series 1994	8,700,000	6,515,000		6,210,000	305,000	305,000
Certificates of Obligations, Series 1996	7,500,000	325,000		70,000	255,000	75,000
General Obligations Refunding Bonds, Series 1998	8,020,000	7,745,000		65,000	7,680,000	70,000
Certificates of Obligations, Series 1999	13,664,700	12,496,866		461,650	12,035,216	493,966
Certificates of Obligations, Series 2000	5,995,000	5,745,177		57,683	5,687,494	88,447
Certificates of Obligations, Series 2001	7,000,000	6,860,000		80,000	6,780,000	90,000
Limited Tax Improvement Bonds, Series 2002	11,300,000	11,300,000		390,000	10,910,000	400,000
Certificates of Obligations, Series 2002	4,300,000	4,300,000		385,000	3,915,000	145,000
Limited Tax Refunding Bonds, Series 2002			6,275,000		6,275,000	705,000
Limited Tax Refunding Bonds, Series 2003			6,335,000	55,000	6,280,000	0
	66,479,700	55,287,043	12,610,000	7,774,333	60,122,710	2,372,413
Bond premiums			430,011	349,707	80,304	
Bond discounts		88,771		40,139	(48,632)	
Less deferred amount on refundings			325,396	9,544	(315,852)	
Total Certificates of Obligations						
& Bonds	66,479,700	55,375,814	13,365,407	8,173,723	59,838,530	2,372,413
Loans						
LoanSTAR Revolving Loan Program	1,124,039	970,558		127,038	843,520	133,054
Total Loans	1,124,039	970,558	0	127,038	843,520	133,054
Lease Purchases						
Lease Purchases	1,677,311	1,247,122	1,013,240	535,809	1,724,553	679,909
Total Lease Purchases	1,677,311	1,247,122	1,013,240	535,809	1,724,553	679,909
Arbitrage Rebate		44,414	2,372		46,786	46,786
Governmental activities long-term liabilities	<u>69,281,050</u>	<u>57,637,908</u>	<u>14,381,019</u>	<u>8,836,570</u>	<u>62,453,389</u>	<u>3,232,163</u>
Business-type Activities:						
Certificates of Obligations, Series 1999	1,135,300	1,038,135		38,350	999,785	41,035
Certificates of Obligations, Series 2000	1,800,000	1,724,823		17,318	1,707,506	26,554
Total Certificates of Obligations	2,935,300	2,762,958	0	55,668	2,707,291	67,588
Loans						
TWDB Water & Sewer DFUNDII	1,958,000	1,958,000		8,000	1,950,000	20,000
Total Loans	1,958,000	1,958,000	0	8,000	1,950,000	20,000
Business-type Activity Long-term Liabilities	<u>4,893,300</u>	<u>4,720,958</u>	<u>0</u>	<u>63,668</u>	<u>4,657,291</u>	<u>87,588</u>

Webb County, Texas

Notes to the Basic Financial Statements

For the Fiscal Year Ended September 30, 2003

Description of Individual Bond Issues and Loans Outstanding

Summarized below are the County's individual bond and loan that issues which are outstanding at September 30, 2003.

Purpose of Issue	Amount	Amount	Interest	Maximum
	Issued	Outstanding	Rate	Annual Debt Service
PRIMARY GOVERNMENT:				
Governmental Activities				
Limited Tax Refunding Bonds, Series 1993 refund the County's Juvenile Justice Center CO's, Series 1987; refund the County's Limited Tax Bonds, Series 1989; cost incurred in connection with issuance of the bonds	11,280,000	7,390,000	2.50%-5.40%	1,263,210
Combination Tax & Revenues, CO's Series 1994 restoring, renovating, equipping and otherwise improving the county courthouse; Construction of additions and improvements to the county golf course; construction, additions, and improvements relating to extension of county roads, including Wormster Road, McPherson Road, Del Mar Road, and the Inter Loop; purchase of machinery, materials, and equipment for authorized needs and purposes relating to the improvement of the county's detention center and juvenile detention center, including the extension of a sewer line and the erection of a security fence; construction, additions, and improvements to the county agricultural and ranching service center and road and bridge shops; purchase of equipment, materials and supplies for authorized needs and purposes relating to improvements to the county's computer and 911 systems; payment for Engineering, consulting, and other professional services in connection with the acquisition of the Rio Bravo Wastewater Treatment Plant costs incurred in connection with issuance of the bonds	8,700,000	6,515,000	5.125%-6.625%	948,703
Certificates of Obligations, Series 1996 courthouse restoration; land acquisition at 1100 Washington; remodeling of building at 1100 Washington; air conditioning equipment for the jail; juvenile detention facility; regional sewer plant land acquisition and professional services; gas depot and vehicle wash racks at road and bridge department; 911 program engineering services; IBM AS-400 upgrade for county networking; costs incurred in connection with issuance of the bonds	7,500,000	325,000	7.30%	98,468
General Obligation Refunding Bonds, Series 1998 refund a portion of the County's currently outstanding Certificates of Obligation, Series 1996; costs incurred in connection with issuance of the bonds	8,020,000	7,745,000	3.50%-4.45%	2,034,278
Certificates of Obligations, Series 1999 a new County administration building; a new courtroom for the 406th District Court; a chiller to serve County buildings; automobiles, trucks, and road equipment; computer and software equipment for County departments including Y2K compliance; and elevated storage tank in Rio Bravo; water transmission lines in the El Cenizo area; water utility equipment, including pumps and related equipment and buildings and improvements for the the County Water Utilities Department; vehicle maintenance equipment for County garages; and the payment of contractual obligations for professional services in connection with the above projects	13,664,700	12,496,866	5.00%-6.00%	1,138,663

Webb County, Texas

Notes to the Basic Financial Statements

For the Fiscal Year Ended September 30, 2003

Certificates of Obligations, Series 2000	5,995,000	5,745,177	4.55%-6.00%	862,421
completion of the new county administration building; purchase 7,084 square feet of land adjoining the administration building; construction of improvements to the Webb County Jail; improvements to the computer network; purchase of 2000 Hawk fire apparatus; construction of building modifications; road rehabilitation; right-of-way acquisition; construction of a water treatment plant, raw water delivery system, and raw water storage tank; purchase of vehicles, computers, laboratory equipment, backhoes, water and wastewater pumps, generators, and other equipment for water treatment plant and general county operations; and the payment of contractual obligations for professional services in connection with the above projects				
Certificates of Obligations, Series 2001	7,000,000	6,860,000	4.55%-5.73%	860,331
acquisition and renovation of the land and buildings for the downtown Villa Antigua project; Replacement or upgrade of the County's main computer system and purchase of additional computer equipment; acquisition of land and construction of the County's morgue; expansion or rehabilitation of existing County buildings; construction, renovation, and improvements to various County parks; right-of-way acquisition in the colonias area; construction of an international bridge; purchase of computers, printers, copiers, furniture, and vehicles for various County departments; and the payment of contractual obligations for professional services in connection with such projects				
Limited Tax Improvement Bonds, Series 2002	11,300,000	11,300,000	3.00%-4.80%	850,900
design, planning, acquisition, construction, capital outlay, and equipping of juvenile detention facility; and the payment of contractual obligations for professional services in connection with such project				
Certificates of Obligations, Series 2002	4,300,000	4,300,000	3.00%-5.03%	305,919
design, planning, acquisition, construction, capital outlay, and equipping of community centers, other County buildings, improvements to the County parks, construction of bridges, acquisition of water supply and general equipment and other projects; and paying the costs of issuance thereof				
LoanStar Loan	1,197,256	970,558	4.04%	165,134
revenues are from the State Energy Conservation Office in the form of a loan. Funds are to be used for the energy conservation retrofit measures of the Law Enforcement Center and the Justice Center.				
Total Governmental Activities	78,956,956	63,647,601		
Business-Type Activities				
Certificates of Obligations, Series 1999	1,135,300	1,038,135	5.00%-6.00%	94,591
completion of the new county administration building; elevated water tank; capital outlay; and the payment of contractual obligations for professional services in connection with the above projects				
Certificates of Obligations, Series 2000	1,800,000	1,724,823	4.55%-6.00%	258,917
financing the water supply portion of the Waterworks and Sewer System Project and paying the costs of issuance of the bonds				
TWDB DFUND II Loan	1,958,000	1,958,000	5.59%	207,915
financing the water supply portion of the Waterworks and Sewer System Project and paying the costs of issuance of the bonds				
Total Business-Type Activities	4,893,300	4,720,958		

Webb County, Texas
Notes to the Basic Financial Statements
For the Fiscal Year Ended September 30, 2003

Governmental Activities:

Fiscal Year	Certificates of Obligations, Total for all Series			LoanSTAR Loan			Contract Payable (Lease Obligation)		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2003	2,699,333	3,005,628	5,704,961	127,257	37,877	165,134	438,196	55,764	493,960
2004	2,612,413	2,875,275	5,487,688	133,055	32,079	165,134	340,411	35,093	375,504
2005	2,791,646	2,738,463	5,530,109	138,512	26,622	165,134	127,352	22,476	149,828
2006	2,972,800	2,590,416	5,563,216	144,193	20,941	165,134	63,493	17,005	80,498
2007	3,155,108	2,433,763	5,588,871	150,107	15,027	165,134	43,812	13,979	57,791
2008	3,365,107	2,268,231	5,633,338	156,264	8,870	165,134	46,058	11,733	57,791
2009	3,572,798	2,090,508	5,663,306	121,170	2,680	123,850	48,419	9,372	57,791
2010	3,729,688	1,912,587	5,642,275				50,901	6,890	57,791
2011	3,915,848	1,735,032	5,650,880				53,510	4,281	57,791
2012	4,044,002	1,551,403	5,595,405				56,254	1,537	57,791
2013	4,218,999	1,361,354	5,580,353						
2014	4,417,466	1,159,095	5,576,561						
2015	4,421,314	951,798	5,373,112						
2016	2,660,541	783,336	3,443,877						
2017	2,795,161	648,080	3,443,241						
2018	2,947,478	502,516	3,449,994						
2019	3,104,029	346,623	3,450,652						
2020	2,453,312	203,044	2,656,356						
2021	1,675,000	97,915	1,772,915						
2022	1,125,000	28,125	1,153,125						
Total Debt	62,677,043	29,283,192	91,960,235	970,558	144,096	1,114,654	1,268,406	178,130	1,446,536

Business-Type Activities:

Fiscal Year	Certificates of Obligations, Total for all Series			TWDB DFUNDII Loan		
	Principal	Interest	Total	Principal	Interest	Total
2003	55,668	148,995	204,663	8,000	107,905	115,905
2004	67,589	145,564	213,153	20,000	107,265	127,265
2005	78,354	141,545	219,899	30,000	106,093	136,093
2006	92,200	136,869	229,069	40,000	104,410	144,410
2007	109,894	131,356	241,250	50,000	102,203	152,203
2008	124,894	124,987	249,881	70,000	99,198	169,198
2009	142,204	117,777	259,981	90,000	95,113	185,113
2010	215,312	108,482	323,794	100,000	90,170	190,170
2011	224,153	97,221	321,374	110,000	84,603	194,603
2012	105,998	88,660	194,658	120,000	78,390	198,390
2013	131,002	82,459	213,461	130,000	71,545	201,545
2014	142,535	75,241	217,776	140,000	64,085	204,085
2015	163,688	67,056	230,744	150,000	56,000	206,000
2016	194,459	57,350	251,809	160,000	47,280	207,280
2017	209,839	46,340	256,179	170,000	37,915	207,915
2018	222,516	34,216	256,732	180,000	27,895	207,895
2019	230,972	21,130	252,102	190,000	17,210	207,210
2020	251,681	7,236	258,917	200,000	5,850	205,850
2021						
2022						
Total Debt	2,762,958	1,632,484	4,395,442	1,958,000	1,303,128	3,261,128

Webb County, Texas
Notes to the Basic Financial Statements
For the Fiscal Year Ended September 30, 2003

Governmental Activities:

Fiscal Year	Limited Tax Refunding Bonds, Series 1993			Combination Tax & Revenues, CO's Series 1994			Certificates of Obligations, Series 1996		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2003	905,000	356,695	1,261,695	285,000	349,889	634,889	70,000	21,170	91,170
2004	945,000	311,823	1,256,823	305,000	330,346	635,346	75,000	15,878	90,878
2005	995,000	263,795	1,258,795	320,000	309,643	629,643	85,000	10,038	95,038
2006	1,045,000	212,273	1,257,273	340,000	288,928	628,928	95,000	3,468	98,468
2007	1,105,000	156,895	1,261,895	350,000	269,406	619,406			
2008	1,165,000	97,293	1,262,293	370,000	250,056	620,056			
2009	1,230,000	33,210	1,263,210	390,000	229,388	619,388			
2010				740,000	198,313	938,313			
2011				785,000	156,375	941,375			
2012				830,000	113,519	943,519			
2013				875,000	69,828	944,828			
2014				925,000	23,703	948,703			
2015									
2016									
2017									
2018									
2019									
2020									
2021									
2022									
Total	7,390,000	1,431,984	8,821,984	6,515,000	2,589,393	9,104,393	325,000	50,553	375,553

Fiscal Year	General Obligation Refunding Bonds, Series 1998			Certificates of Obligations, Series 1999			Certificates of Obligations, Series 2000		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2003	65,000	332,378	397,378	461,650	671,658	1,133,308	57,683	310,435	368,117
2004	70,000	329,643	399,643	493,966	642,990	1,136,955	88,447	306,942	395,389
2005	70,000	326,755	396,755	526,281	612,382	1,138,663	115,365	302,022	417,387
2006	75,000	323,728	398,728	553,980	579,974	1,133,954	153,820	295,417	449,237
2007	175,000	318,478	493,478	586,296	545,766	1,132,062	203,812	286,515	490,326
2008	185,000	310,918	495,918	613,995	509,757	1,123,752	246,112	275,267	521,379
2009	190,000	303,043	493,043	641,694	472,488	1,114,181	296,104	261,563	557,667
2010	905,000	280,048	1,185,048	674,009	436,788	1,110,797	530,679	240,480	771,159
2011	945,000	241,198	1,186,198	710,941	401,809	1,112,750	549,907	212,650	762,557
2012	985,000	200,421	1,185,421	747,873	364,422	1,112,295	146,129	194,480	340,609
2013	1,025,000	157,453	1,182,453	784,805	324,759	1,109,564	219,194	184,799	403,993
2014	1,065,000	111,985	1,176,985	826,354	282,663	1,109,016	246,112	172,407	418,519
2015	1,990,000	44,278	2,034,278	872,519	237,849	1,110,368	303,795	157,545	461,340
2016				923,300	190,260	1,113,560	392,241	138,382	530,623
2017				969,465	139,859	1,109,324	430,696	115,653	546,349
2018				1,024,863	86,255	1,111,118	457,615	90,081	547,695
2019				1,084,878	29,292	1,114,169	469,151	62,278	531,429
2020							838,319	24,102	862,421
2021									
2022									
Total	7,745,000	3,280,321	11,025,321	12,496,866	6,528,970	19,025,836	5,745,177	3,631,019	9,376,196

Webb County, Texas
Notes to the Basic Financial Statements
For the Fiscal Year Ended September 30, 2003

Fiscal Year	Certificates of Obligations, Series 2001			Limited Tax Improvement Bonds, Series 2002			Certificates of Obligations, Series 2002		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2003	80,000	335,815	415,815	390,000	459,525	849,525	385,000	168,063	553,063
2004	90,000	329,865	419,865	400,000	447,675	847,675	145,000	160,113	305,113
2005	115,000	322,690	437,690	415,000	435,450	850,450	150,000	155,688	305,688
2006	130,000	314,115	444,115	425,000	421,788	846,788	155,000	150,725	305,725
2007	135,000	304,840	439,840	440,000	406,650	846,650	160,000	145,213	305,213
2008	160,000	294,515	454,515	460,000	390,900	850,900	165,000	139,525	304,525
2009	180,000	282,615	462,615	475,000	374,538	849,538	170,000	133,663	303,663
2010	215,000	272,015	487,015	490,000	357,405	847,405	175,000	127,538	302,538
2011	230,000	263,058	493,058	510,000	339,023	849,023	185,000	120,919	305,919
2012	615,000	245,331	860,331	530,000	319,390	849,390	190,000	113,840	303,840
2013	570,000	219,865	789,865	550,000	298,320	848,320	195,000	106,330	301,330
2014	575,000	194,674	769,674	575,000	275,461	850,461	205,000	98,202	303,202
2015	440,000	171,870	611,870	600,000	250,851	850,851	215,000	89,405	304,405
2016	495,000	150,351	645,351	625,000	224,429	849,429	225,000	79,914	304,914
2017	510,000	126,730	636,730	650,000	196,133	846,133	235,000	69,705	304,705
2018	535,000	101,644	636,644	685,000	165,753	850,753	245,000	58,783	303,783
2019	580,000	74,460	654,460	715,000	133,374	848,374	255,000	47,219	302,219
2020	595,000	45,375	640,375	750,000	98,750	848,750	270,000	34,810	304,810
2021	610,000	15,250	625,250	785,000	61,125	846,125	280,000	21,540	301,540
2022				830,000	20,750	850,750	295,000	7,375	302,375
Total	6,860,000	4,065,078	10,925,078	11,300,000	5,677,290	16,977,290	4,300,000	2,028,570	6,328,570

Fiscal Year	LoanSTAR Loan		
	Principal	Interest	Total
2003	127,257	37,877	165,134
2004	133,055	32,079	165,134
2005	138,512	26,622	165,134
2006	144,193	20,941	165,134
2007	150,107	15,027	165,134
2008	156,264	8,870	165,134
2009	121,170	2,680	123,850
2010			
2011			
2012			
2013			
2014			
2015			
2016			
2017			
2018			
2019			
2020			
2021			
2022			
Total	970,558	144,096	1,114,654

Webb County, Texas
Notes to the Basic Financial Statements
For the Fiscal Year Ended September 30, 2003

Business-Type Activities:

Fiscal Year	Certificates of Obligations, Series 1999			Certificates of Obligations, Series 2000			TWDB DFUNDII Loan		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2003	38,350	55,796	94,146	17,318	93,199	110,517	8,000	107,905	115,905
2004	41,035	53,414	94,449	26,554	92,150	118,704	20,000	107,265	127,265
2005	43,719	50,872	94,591	34,635	90,673	125,308	30,000	106,093	136,093
2006	46,020	48,179	94,199	46,180	88,690	134,870	40,000	104,410	144,410
2007	48,705	45,338	94,042	61,189	86,018	147,206	50,000	102,203	152,203
2008	51,006	42,346	93,352	73,888	82,641	156,529	70,000	99,198	169,198
2009	53,307	39,250	92,557	88,897	78,527	167,423	90,000	95,113	185,113
2010	55,991	36,285	92,276	159,321	72,197	231,518	100,000	90,170	190,170
2011	59,059	33,379	92,438	165,094	63,842	228,936	110,000	84,603	194,603
2012	62,127	30,273	92,400	43,871	58,387	102,258	120,000	78,390	198,390
2013	65,195	26,978	92,173	65,807	55,481	121,287	130,000	71,545	201,545
2014	68,647	23,481	92,128	73,888	51,760	125,648	140,000	64,085	204,085
2015	72,482	19,758	92,240	91,206	47,298	138,504	150,000	56,000	206,000
2016	76,700	15,805	92,505	117,759	41,545	159,304	160,000	47,280	207,280
2017	80,535	11,618	92,153	129,304	34,722	164,026	170,000	37,915	207,915
2018	85,137	7,165	92,302	137,386	27,044	164,430	180,000	27,895	207,895
2019	90,123	2,433	92,556	140,849	18,697	159,546	190,000	17,210	207,210
2020				251,681	7,236	258,917	200,000	5,850	205,850
2021									
2022									
Total	1,038,135	542,372	1,580,506	1,724,823	1,090,108	2,814,931	1,958,000	1,303,128	3,261,128

Total Net Present Value of the governmental fund's capital lease obligations is \$ 1,724,553.
Available in debt service is \$ 278,626 for general long-term debt.

H. REFUNDING

During 2002, the County advance refunded its Limited Tax Refunding Bonds, Series 1993 with Limited Tax Refunding Bonds. The County issued \$ 6,275,000 of Limited Tax Refunding Bonds, Series 2002 and placed the refunding proceeds in an irrevocable trusts with an escrow agents to provide for all future debt service payments of the refunded debt. As of results, the refunded bonds are considered to be defeased and the liability has been removed from the general long-term debt account group. This advance refunding was undertaken to reduce total debt service payments over the next six years by \$ 280,228 and to obtain an economic gain of \$264,041.

During 2003, the County advance refunded its Combination of Tax and Revenues Certificates of Obligations Bonds, Series 1994 with Limited Tax Refunding Bonds. The County issued \$ 6,335,000 of Limited Tax Refunding Bonds, Series 2003 and placed the refunding proceeds in an irrevocable trusts with an escrow agents to provide for all future debt service payments of the refunded debt. As of results, the refunded bonds are considered to be defeased and the liability has been removed from the general long-term debt account group. This advance refunding was undertaken to reduce total debt service payments over the next eleven years by \$ 277,423 and to obtain an economic gain of \$ 254,542.

Webb County, Texas
Notes to the Basic Financial Statements
For the Fiscal Year Ended September 30, 2003

I. BONDS DEFEASED - PRIOR YEARS DEFEASANCE OF DEBT

During 1998 the County defeased \$ 7,030,000 of its Certificate of Obligations, Series 1996 maturing in the years 2007 through 2015 bonds series and issued \$8,020,000 General Obligation Refunding Bonds, Series 1998 by also placing the refunding proceeds in an irrevocable trusts with an escrow agents to provide for all future debt service payments on the refunded bonds.

As of September 30, 2003, the \$ 7,030,000 outstanding bonds, series 1996 are considered defeased. The next schedule bond payment is in 2007 for \$ 100,000.

During 1993, the County defeased \$ 595,000 of its Certificates of Obligation, Series 1987 maturing in the years 1997 through 1999 and \$ 9,280,000 of its Limited Tax Bonds, Series 1989A maturing in the years 2000 through 2009 bonds and issued \$ 11,280,000 Limited Tax Refunding Bond, Series 1993 by placing the refunding proceeds in an irrevocable trusts with an escrow agents to provide for all future debt service payments on the refunded bonds. Series 1987 was payoff as of September 30, 1999.

As of September 30, 2003, the \$ 8,625,000 outstanding bonds, series 1989A are considered defeased. The next schedule bond payment is in 2009 for \$ 8,625,000.

As a result, the refund bonds are considered to be defeased and the liability for those bonds has been removed from the County's general long-term debt.

J. SUBSEQUENT BOND ISSUANCE

On October 9, 2003, the County issued \$ 10,000,000 Certificates of Obligation, Series 2003 to finance the design, planning, acquisition, and construction of various projects. The interest rate on the bonds range from 2.500 – 5.125 percent and the maturity date is February 15, 2023.

K. CONDUIT DEBT

Certificates of Participation, Series 1997

The PBCF Webb Texas, Inc. (Lessor) is a Texas Corporation organized and existing under the laws of the State of Texas. The lessor by proper corporate action duly authorized the execution and delivery of and the due performance of lease purchase agreement with Webb County, Texas ("Lessee").

Webb County, Texas
Notes to the Basic Financial Statements
For the Fiscal Year Ended September 30, 2003

The sale of July 15, 1997 \$1,530,000 Certificates of Participation, Series 1997 (the "1997 Certificates") evidencing interests of the owners thereof in certain obligations of Webb County, Texas due under its lease purchase agreement with PBCF Webb Texas, Inc. The 1997 Certificates represent proportionate interests in the basis rent payable by Webb County, Texas.

The project consists of approximately .95-acre tract, and approximately 15,000 square feet Restitution/Court Residential Treatment facility, including sleeping quarters, laundry facilities, dining facilities, a kitchen, educational classrooms space, administrative space, parking areas and recreational areas.

The outstanding balance of the 1997 Certificates is \$ 1,420,000 as of September 30, 2003.

Neither the lease, the County's obligation to pay basic rent nor the 1997 certificates are general obligations of the County. The County's obligation to make basic rent payments and any other obligation of the County under the lease are subject to and dependent upon yearly appropriations being made by the County for such purpose. However, the County is not legally required to appropriate or otherwise provide monies for this purpose.

The Webb County Court Residential Treatment Center program was not funded by the State of Texas beyond August 31, 2003. This program was being housed in the facilities described above, and its funding included an amount that was used by the County to make rent payments to the PBCF, which in turn used the funds to make the debt payments on the Certificates of Participation, Series 1997 described above. Upon termination of State funding, the Court Residential Treatment Center ceased to operate. Consequently, the County authorized appropriations in its 2003-2004 annual budget to provide for the rent payments for that fiscal year.

Certificates of Participation, Series 1997A (Sale During Fiscal Year and Defeasance Date of Record December 28, 1998)

The Webb County Correctional Center Public Facility Corporation is a newly-formed nonprofit corporation created by the County in accordance with Article 717s, Vernon's Texas Civil Statutes, as amended ("Article 717s") for the purpose of assisting the County with the financing, refinancing, or providing for public facilities for the County.

The Webb County Correctional Center Public Facility Corporation has the broadest possible powers to finance the acquisition of county obligations issued or incurred in accordance with the existing law, and to provide for the acquisition, construction, rehabilitation, renovation, repair, equipping, furnishing, and placement in service of public facilities of the County under Article 717s. All powers of the Corporation are vested in a Board of Directors, each of who is a member of the Commissioners Court.

Webb County, Texas
Notes to the Basic Financial Statements
For the Fiscal Year Ended September 30, 2003

The sale of the October 1, 1997 \$ 22,470,000 Certificates of Participation Series 1997A (the "1997A Certificates"), evidencing proportionate interests of the owners thereof in a Lease Agreement with option to purchase with Webb County, Texas as Lessee. The Lessor will transfer its rights and interest in, and duties and obligations regarding the project including the title to the real property portion of the project to the Corporation, subject to the mortgage and assignments made to the Trustee for the benefit of the Certificate owners. The outstanding balance of the 1997A Certificates is \$ 20,770,000 as of September 30, 2003.

The new Webb County Correctional Center consists of 98,000 square feet which will include a 500-bed multi-classification detention center with all necessary ancillary spaces, including education building, guard towers, segregated recreation yard, kitchen, program space medical facilities, wastewater treatment plant and associated utilities. There will be 150 single cells, 96 double cells, 19 eight-bed dormitories and 1 six-bed dormitory.

On December 29, 1998 a closing memorandum by bond counsel and the revised purchase structure for request for Repurchase Agreement and Defeasance Escrow CCA PRT broker, the County entered into an incarceration agreement with CCA PRT. This transaction provides for the defeasance of the Webb County Correctional Public Facility Corporation \$ 22,470,000 1997A Certificates. The Verification Agent of record provided a Defeasance Verification Report for the mathematical accuracy on the transaction. The transfer of ownership will occur in October 1, 2007 to CCA PRT, the purchaser. In the meantime, the County will have entered into a sublease agreement with CCA PRT providing incarceration agreements for County inmates.

L. SEGMENT INFORMATION - ENTERPRISE FUND

The County maintains at the end of the fiscal year an enterprise fund. The Webb County Water Utility started its operations on August 1, 1994 and is located in the community of Rio Bravo, Texas. The plant was purchased from Rio Bravo Water Company, Inc. with grant funds. The State of Texas authorized the County to administer this water utility operation.

CONDENSED STATEMENT OF NET ASSETS

ASSETS

Current assets	\$ 2,270,633
Due from other funds	1,856,078
Capital Assets	<u>3,123,693</u>
Total assets	<u><u>7,250,404</u></u>

LIABILITIES

Current Liabilities	290,143
Due to other funds	2,076,976
Non-current liabilities	<u>4,569,700</u>
Total liabilities	<u><u>6,936,819</u></u>

Webb County, Texas
Notes to the Basic Financial Statements
For the Fiscal Year Ended September 30, 2003

NET ASSETS

Invested in capital assets, net of related debt	362,622
Unrestricted	<u>(49,038)</u>
Total net assets	313,584
The assets and liabilities of certain internal services funds are included in the fund financial statements, but are included in the Business Activities of Net Assets	
	<u>29,516</u>
Total net assets per Government-Wide financial statements	<u><u>\$ 343,100</u></u>

CONDENSED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

REVENUES

Charges for services	\$ 1,113,618
Depreciation expense	(80,737)
Other operating expenses	<u>(918,496)</u>
Operating income (loss)	114,385

NON-OPERATING REVENUES (EXPENSES)

Interest and investment revenue	24,994
Interest expense	<u>(256,766)</u>
Income (loss) before contributions and transfers	(117,387)
Capital contributions	-
Transfers in	149,332
Transfers out	<u>(116,470)</u>
Change in net assets	(84,525)
Total net assets - beginning, restated	<u>398,109</u>
Total net assets - ending	\$ 313,584

The assets and liabilities of certain internal services funds are included in the fund financial statements, but are included in the Business Activities of Net Assets

	<u>29,516</u>
Total net assets per Government-Wide financial statements	<u><u>\$ 343,100</u></u>

CONDENSED STATEMENT OF CASH FLOWS

Net cash provided (used) by:	
Operating activities	\$ (1,346,120)
Noncapital financing activities	32,862
Capital and related financing activities	(489,564)
Investing activities	<u>24,994</u>
Net increase (decrease)	(1,777,828)
Beginning cash and cash equivalents	<u>3,708,314</u>
Ending cash and cash equivalents	<u><u>\$ 1,930,486</u></u>

Webb County, Texas
Notes to the Basic Financial Statements
For the Fiscal Year Ended September 30, 2003

IV. OTHER INFORMATION

A. PROPERTY TAXES

Property subject to taxation is real property and certain personal property situated in the County. The County's property tax is levied and becomes collectible on October 1, based on values assessed by the Webb County Appraisal District as of the preceding January 1, which is the date a tax lien is attached to the property.

Such taxes become delinquent on February 1 after the levy date. Discounts of 3%, 2%, and 1% are offered on payments of current taxes made by the last day of October, November and December, respectively.

Interest and penalties of 7% plus 2% a month are added for payments received in February, March, April, May, and June. The assessed valuation of taxable property for year 2002 was \$ 7,301,151,991 representing 100% of appraised value.

The County grants exemptions authorized by state law for disabled veterans, and homestead productivity of open space land. Therefore, the taxable values to which the tax rates are applied are less than the 100% valuation. The taxable values for year 2002, and designation of tax rates are as follows for fiscal 2003:

	<u>Taxable Value</u>	<u>Tax Rate Per \$100 of Taxable Value</u>
General Fund:	\$ 7,301,151,991	0.370948
Special Revenue Fund: Road and Bridge Maintenance	\$ 7,232,950,727	0.003567
Debt Service Fund:	\$ 7,301,151,991	0.083408
Total Tax Rate		0.457923

Taxes receivable are reduced by an allowance for estimated uncollectible taxes. Revenues from property taxes are recognized in the current year to the extent they are available to finance current year expenditures.

The County is permitted to levy taxes up to \$.80 per \$100 of assessed valuation for general governmental services including the payment of principal and interest on general obligation long-term debt and an additional \$.15 per \$100 of assessed valuation for maintenance of public roads and bridges.

Webb County, Texas
Notes to the Basic Financial Statements
For the Fiscal Year Ended September 30, 2003

The County thus has legal margins of \$.355544 and \$.136533 respectively, per \$100 valuation and could levy approximately \$ 24,767,878 and \$ 10,106,082 in additional taxes for those purposes before that exceeds the tax rate calculated in accordance with the Texas Property Tax Code by more than 3% without holding a public hearing. The Property Tax Code subjects an increase in the effective tax rate to a referendum election when the increase in the effective tax rate is 8% or more of the previous year's effective tax rate.

Because of limitations imposed by state law, cases in which accumulated taxes exceed property value and other problems in tax collection, allowances have been provided for uncollectible accounts.

B. DEBT LIMIT

The County is subject to certain statutes of the Texas Constitution that limit the amount of net bonded debt (exclusive of revenue bonds). The County may have outstanding up to 25 percent of the assessed value of real property.

At September 30, 2003, the statutory limit of the County was approximately \$ 1,888,062,974 providing a legal debt margin of \$ 1,827,933,257.

C. COMPENSATED ABSENCES

Accumulated compensatory leave, vacation and sick leave expected to be liquidated with expendable available financial resources are reported as expenditures in the respective governmental funds. Accumulated compensated absences not expected to be liquidated with expendable available resources are reported as long-term liabilities in the governmental activities column of the government-wide Statement of Activities. The majority of these have typically been liquidated from the General Fund in previous years. Accumulated compensated absences of Proprietary Funds are recorded as an expense and liability in the respective fund and the business-type column of the government-wide Statement of Activities as the benefit accrues for the employee.

Employees accrue 12 days of sick leave per year. Sick leave taken is recognized as expenditures as used by employees. There is no ceiling for the employees to accumulate sick leave. Upon separation or termination, unused sick leave is not paid. Employees with more than one year of service accrue from twelve to twenty-one days' vacation per year, depending on years of service.

Non-exempt employees earn compensatory time at one and one-half times their full rate of pay times the excess of 40 hours per week worked. The compensatory time balance for non-exempt employees may not exceed 240 hours. Hours in excess of the 240-hour maximum must be paid to the non-exempt employee at the rate of one and one-half times the regular rate. Upon termination, non-exempt employees will be paid for compensatory time at their wage rate at time of termination.

Webb County, Texas
Notes to the Basic Financial Statements
For the Fiscal Year Ended September 30, 2003

	Balance Outstanding October 1, 2002	Earned	Taken/ Paid	Balance Outstanding September 30, 2003	Amount Due Within One Year
Governmental Activities	1,712,316	2,002,612	1,772,750	1,942,178	1,442,473
Business-type Activities	29,977	34,304	26,716	37,565	14,164
Total	<u>1,742,293</u>	<u>2,036,916</u>	<u>1,799,466</u>	<u>1,979,743</u>	<u>1,456,637</u>

D. RETIREMENT PLAN

1. Plan Description

The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 535 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P. O. Box 2034, Austin, Texas 78768.

The plan provisions are adopted by the governing body of the employer, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 or more years of service, with 20 years of service regardless of age, or when the sum of their age and years of service equals 75 or more.

Members are vested after 8 years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee's contribution to the plan, with interest and employer -financed monetary credits. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employees' accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

Webb County, Texas
Notes to the Basic Financial Statements
For the Fiscal Year Ended September 30, 2003

2. Funding Policy

The employer has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually.

The employer contributed using the actuarially determined rate of 5.75% for the months of the accounting year in 2002, and 7.42% for the months of the accounting year in 2003.

The contribution rate payable by the employee members for calendar year 2003 is the rate of 6% as adopted by the governing body of the employer. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

3. Annual Pension Cost

For the 2003 fiscal year, the County's annual pension cost was equal to the County's required contributions. The employers are required to contribute at an actuarially determined rate; the current required contribution is \$ 2,827,957.

The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with the Governmental Accounting Standards Board Statement Number 27 "Accounting for Pension by State and Local Governmental Employers" parameters based on the actuarial valuations as of December 31, 2000 and December 31, 2001, the basis for determining the contribution rates for calendar years 2001 and 2002. The December 31, 2002 actuarial valuation is the most recent valuation.

4. Transition Disclosure

It was determined in accordance with GASB Statement No. 27 that the pension liability was zero at transition to that statement effective at the beginning of the accounting year, because all actuarially required contributions for the accounting years beginning in 1987 up to the beginning of this accounting year have been paid.

There was no previously reported pension liability before the transition. Therefore, the difference between the pension liability at transition and the previously reported pension liability is zero.

Webb County, Texas
Notes to the Basic Financial Statements
For the Fiscal Year Ended September 30, 2003

E. DEFERRED COMPENSATION

In accordance with Internal Revenue Code (IRC) Section 457, the County offers all employees a deferred compensation plan. Under this plan, employees are permitted to defer a portion of their current salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. Public Employees Benefit Services Corporation (PEBSCO) administers the plan.

During the fiscal year ended September 30, 1998, the County exercised its option and transferred the assets of the deferred compensation plan created under Internal Revenue Code Section 457 to a trust held for the exclusive benefit of the participating employees and not accessible by the County or its creditors. For this reason and as required by Government Accounting Standard Board (GASB) Statement number 32, "Deferred Compensation Plans Under Internal Revenue Code Section 457", the County is not including the activity related to the deferred compensation plan in its financial statements.

The implementation of GASB Statement 32 did not have an effect on the financial statements of the County, which would require an adjustment to the equity section of the County in order to comply with Generally Accepted Accounting Principles.

F. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omission; injuries to employees; and natural disasters. The County established a department within the General Fund to account for property / casualty and liability insurance premium reserves and uninsured risks of loss up to \$50,000 per occurrence. In 1992, a Workers' Compensation Fund was created to finance worker's compensation claims for uninsured losses up to \$100,000 per employee claim, this enabled the County to account for and record losses and maintain reserves for on-the-job employee injuries.

In addition, the County continues to maintain an Employees' Health Benefits Fund for uninsured risk of loss for health insurance coverage for employees up to \$50,000 per employee per year. The Court set the rates for the County's funding plan levels, contributions and employees deductions. All funds with personnel cost participate in both the employees' health benefits and workers' compensation funds.

There was no significant reduction in insurance coverage from coverage in the prior year by category. The County purchases commercial insurance for claims in excess of coverage provided by each Fund and for all other risks of loss. Settled claims resulting from general liability exposure have not exceeded this commercial coverage in any of the past ten fiscal years. As of September 30, 2003, the claims liability of \$ 413,422 and \$ 31,806 are reported in the internal service funds. Changes in the respective funds claims liability amount for 1993 through 2003 fiscal years were:

Webb County, Texas
Notes to the Basic Financial Statements
For the Fiscal Year Ended September 30, 2003

Webb County Employees' Health Benefits Fund

<u>Fiscal Year</u>	<u>Beginning of Fiscal Year Liability</u>	<u>Claims and Changes In Estimates</u>	<u>Claims Payments</u>	<u>Balance at Fiscal Year End</u>
1993	136,087	2,177,776	(1,998,112)	315,751
1994	315,751	1,537,976	(1,682,784)	170,943
1995	170,943	2,223,483	(1,825,237)	569,189
1996	569,189	1,652,880	(1,912,643)	309,426
1997	309,426	3,612,896	(3,575,115)	347,207
1998	347,207	3,693,971	(3,643,327)	397,851
1999	397,851	3,645,681	(3,712,874)	330,658
2000	330,658	4,073,510	(4,042,243)	361,925
2001	361,925	3,903,435	(3,914,680)	350,680
2002	350,680	3,986,143	(3,815,008)	521,815
2003	521,815	4,972,824	(5,081,217)	413,422

Webb County Workers' Compensation Reserve Fund

<u>Fiscal Year</u>	<u>Beginning of Fiscal Year Liability</u>	<u>Claims and Changes In Estimates</u>	<u>Claims Payments</u>	<u>Balance at Fiscal Year End</u>
1993	31,755	578,383	(465,781)	144,357
1994	144,357	405,395	(448,694)	101,058
1995	101,058	288,955	(307,402)	82,611
1996	82,611	721,747	(291,099)	513,259
1997	513,259	488,936	(488,936)	418,496
1998	418,496	208,678	(138,360)	488,814
1999	488,814	(268,981)	(202,854)	16,979
2000	16,979	612,703	(573,828)	55,854
2001	55,854	750,234	(737,226)	68,862
2002	68,962	646,695	(601,534)	114,023
2003	114,023	234,081	(316,298)	31,806

Webb County, Texas
Notes to the Basic Financial Statements
For the Fiscal Year Ended September 30, 2003

The Long-term risk liability is based on the requirements of Governmental Accounting Standards Board Statement No. 30, which require that a liability be reported if information prior to the issuance of the financial statements indicate that it is probable that a liability has been incurred at the date of the financial statements and that the amount of the loss can be reasonably estimated. Changes in the respective funds reserve amount in the fiscal year were as follows:

Webb County Employees' Health Benefits Fund

<u>Fiscal Year</u>	<u>Beginning of Fiscal Year Liability</u>	<u>Claims and Changes In Estimates</u>	<u>Claims Payments</u>	<u>Balance at Fiscal Year End</u>
1997	- 0 -	510,540	- 0 -	510,540
1998	510,540	82,870	- 0 -	593,410
1999	593,410	22,282	- 0 -	615,692
2000	615,692	- 0 -	- 0 -	615,692
2001	615,692	- 0 -	- 0 -	615,692
2002	615,692	- 0 -	- 0 -	615,692
2003	615,692	- 0 -	- 0 -	615,692

Webb County Workers' Compensation Reserve Fund

<u>Fiscal Year</u>	<u>Beginning of Fiscal Year Liability</u>	<u>Claims and Changes In Estimates</u>	<u>Claims Payments</u>	<u>Balance at Fiscal Year End</u>
1997	- 0 -	183,176	- 0 -	183,176
1998	183,176	(25,677)	- 0 -	157,499
1999	157,499	59,661	- 0 -	217,160
2000	217,160	254,049	- 0 -	417,209
2001	417,209	258,272	- 0 -	729,481
2002	729,481	15,409	- 0 -	744,890
2003	744,890	(158,358)	- 0 -	586,532

Webb County, Texas
Notes to the Basic Financial Statements
For the Fiscal Year Ended September 30, 2003

In addition to the mentioned claims and judgments liabilities, if the County would cancel its health insurance policy it would be liable an estimated \$ 1,453,804. This amount includes \$104,193 in administration fees and \$ 1,349,611 in runoff medical, prescriptions and dental claims. This event is not considered probable; and therefore, is not accrued in the Employee's Health Benefit Internal Service Fund.

G. COMMITMENTS AND CONTINGENCIES

The County has several purchase commitments outstanding at September 30, 2003. These commitments are as follows:

General Fund	\$	421,028
Special Revenue Funds		496,983
Capital Projects Funds		<u>293,561</u>
Total	\$	1,211,572

The County is subject to various litigation and claims (some of which are for substantial amounts) arising out of the course of its operations. The County Attorney and independent counsel assisting with several cases have reviewed the cases to arrive at estimates of the range of potential loss, if any, to the County. Loss contingencies considered probable were immaterial and required no accrual.

The County is the recipient of federal and state financial assistance and is subject to various laws and regulations governing the use of this funding. If the grantor agencies determine such programs were not operated in accordance with the related laws and regulations the County could be required to refund assistance received for such ineligible expenditures. The amount, if any, of expenditures which may be disallowed by the grantors cannot be determined at this time, although the County expects such amount, if any, to be immaterial.

While the results of lawsuits or other proceedings cannot be predicted with certainty, the administration does not believe these matters will have a material adverse effect on the County's financial position.

An estimated liability for arbitrage rebate for the certificate of obligation, series 1999 was included in short-term claims and judgments for \$ 46,786.

Webb County, Texas
Notes to the Basic Financial Statements
For the Fiscal Year Ended September 30, 2003

H. GENERAL FUND - FEDERAL / STATE REVENUE SOURCE

<u>Program or Source</u>	<u>CFDA Contract Number</u>	<u>Total Grant or Entitlement</u>
Texas Natural Resource Conservation Commission Passed Through South Texas Development Council Regional Solid Waste Management Implementation Program	02-19-G03	35,100
Texas Department of Protective and Regulatory Title IV-E Title IV County Legal Services To Foster Care Children Title IV Child Welfare Services Contract	2003113071	65,000
Texas Department of Protective and Regulatory Title IV Child Welfare Services Contract	2003113070	25,000

Texas Natural Resource Conservation Commission

The purpose of this grant is to enable South Texas Development Council (STDC) to carry out or conduct various municipal solid waste management related services and to support activities within STDC regional jurisdiction. The grant revenue earned through the fiscal year was \$ 27,631.

Texas Department of Protective and Regulatory Services Title IV-E County Legal Services to Foster Care for Children

The purpose of this grant is to provide fair, adequate, and expeditious judicial determinations regarding children eligible for services under subtitle IV-E of the Social Security Act, including the training of county staff in areas necessary for the administration of this portion of the state IV-E plan. The grant revenue earned through the fiscal year was \$ 65,166.

Title IV Child Welfare Service Contract

The purpose of this grant is to provide financial assistance for foster care maintenance payments, administrative, and training expenses related to foster care and adoption. The grant revenue earned through the fiscal year was \$ 3,124.

Webb County, Texas
Notes to the Basic Financial Statements
For the Fiscal Year Ended September 30, 2003

I. OTHER POST RETIREMENT HEALTH CARE BENEFITS

In addition to pension benefits described in Note K, the County, as required by the Consolidated Omnibus Budget Reconciliation Act (C.O.B.R.A.), provides the option of post-employment health care coverage to all retired and terminated employees less than sixty-five years old with 100% of the premium paid by the employee.

There is no liability to the County associated with post-employment benefits provided unless the County fails to notify the eligible employee of said benefit by mail. Retired and/or terminated employees more than sixty-five years old are eligible for Medicare and do not qualify for benefits under C.O.B.R.A. The premiums collected and paid from ex-employees are accounted for through the Employees Health Benefit Fund.

The County established in January 2003 an Employees Retirees Insurance Fund for health insurance and funded the first year from an internal fund transfer. Employees who meet one of the following are eligible to participate in the retirement health insurance program:

1. Must not have already retired from the County nor have already been enrolled or received benefits under this plan.
2. Must have four years of continuous employment with the County prior to retirement; and
3. Must be covered as an active employee under the County health insurance plan at the time of retirement; and
4. The employee must meet one of the following additional criteria:
 - a. Age 59 plus 8 years of County employment, or
 - b. Obtain rule of 75, based on government employment with the State of Texas, a Texas County, or a Texas City of which a minimum of six years of employment must be with the County,
 - c. Twenty years of employment with The County.

Cost to retirees younger than 59 years of age up to the age of 64 is \$100 per-month and cost for dependent coverage is \$200. The retiree's cost at age 65 (silver choice) is 100% less \$ 100 county contribution and 100% cost of coverage. As of September 30, 2003 there are 8 in the group and 5 in the silver choice plan.



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Webb County, Texas
Budget and Actual (with Variances)
General Fund
For Year Ended September 30, 2003

	Budgeted Amounts		Actual Amounts,	Variance With
	Original	Final	Budgetary Basis	Final Budget -
				Positive
				(Negative)
REVENUES				
Property Taxes	\$ 27,391,342	27,391,342	26,801,544	(589,798)
Sales and Miscellaneous Taxes	9,350,000	9,350,000	9,156,206	(193,794)
Intergovernmental	321,900	321,900	303,955	(17,945)
Charges for Services	5,771,912	5,771,912	5,718,296	(53,616)
Fines and Forfeits	3,028,790	3,028,790	3,250,811	222,021
Investments Earnings	305,458	305,458	220,961	(84,497)
Miscellaneous	590,660	590,660	569,187	(21,473)
Total Revenues	<u>\$ 46,760,062</u>	<u>46,760,062</u>	<u>46,020,960</u>	<u>(739,102)</u>
EXPENDITURES				
Current:				
General Government	\$ 12,414,086	12,748,874	11,808,029	940,845
Public Safety	6,980,017	6,857,154	6,368,887	488,267
Justice System	14,605,027	15,132,525	14,581,697	550,828
Health And Human Services	3,738,184	4,661,394	4,619,137	42,257
Infrastructure And Environmental Services	147,000	147,000	143,170	3,830
Corrections and Rehabilitation	9,206,506	9,329,427	8,887,129	442,298
Community and Economic Development	1,599,006	1,590,549	1,543,097	47,452
Capital Outlay		37,397	37,397	
Total Expenditures	<u>\$ 48,689,826</u>	<u>50,504,320</u>	<u>47,988,543</u>	<u>2,515,777</u>
Excess (Deficiency) Of Revenues				
Over (Under) Expenditures	(1,929,764)	(3,744,258)	(1,967,583)	1,776,675
Other Financing Sources (Uses):				
Operating Transfers In	\$ 862,000	862,000	862,000	
Operating Transfers Out	(32,862)	(332,862)	(332,862)	
Total Other Financing Sources (Uses)	<u>\$ 829,138</u>	<u>529,138</u>	<u>529,138</u>	
Special Item:				
Proceeds from Sale of Capital Assets	5,000	5,000		(5,000)
Net change in fund balances	<u>\$ (1,095,626)</u>	<u>(3,210,120)</u>	<u>(1,438,445)</u>	<u>1,771,675</u>
Fund Balances - Beginning, Restated			8,976,451	
Fund Balances - Ending			<u>\$ 7,538,006</u>	

The accompanying notes are an integral part of these financial statements.

Webb County, Texas
Schedule of Revenues
Budget to Actual
General Fund
For Year Ended September 30, 2003

		2003			Variance With Final Budget Positive (Negative)
		Budgeted Amounts		Actual Amounts	
		Original	Final		
REVENUES					
Property Taxes:					
Ad Valorem - Current	\$	25,165,717	25,165,717	24,628,080	(537,637)
Ad Valorem - Delinquent		1,500,125	1,500,125	1,482,799	(17,326)
Penalty And Interest		725,500	725,500	690,665	(34,835)
Total Property Taxes		27,391,342	27,391,342	26,801,544	(589,798)
Sales And Miscellaneous Taxes:					
General Sales Tax		9,100,000	9,100,000	8,874,726	(225,274)
Mixed Drink Tax		200,000	200,000	233,288	33,288
Bingo Tax		50,000	50,000	48,192	(1,808)
Total Sales and Miscellaneous Taxes		9,350,000	9,350,000	9,156,206	(193,794)
Fees And Fines:					
Non-Traffic Fines:					
Basic Supervision		50,000	50,000	72,784	22,784
Justice Of The Peace, Precinct 1, Place 1		57,100	57,100	28,409	(28,691)
Justice Of The Peace, Precinct 1, Place 2		29,500	29,500	15,796	(13,704)
Justice Of The Peace, Precinct 2, Place 1		86,000	86,000	75,125	(10,875)
Justice Of The Peace, Precinct 2, Place 2		41,000	41,000	10,977	(30,023)
Justice Of The Peace, Precinct 3		1,700	1,700	679	(1,021)
Justice Of The Peace, Precinct 4		11,100	11,100	12,614	1,514
Bond Forfeitures:					
County Clerk		5,500	5,500	112	(5,388)
District Clerk		40,000	40,000	87,460	47,460
Total Fees And Fines		321,900	321,900	303,955	(17,945)
Intergovernmental Revenues:					
Federal Prisoners-Jail		4,905,487	4,905,487	4,600,585	(304,902)
SRO-LISD Program		514,000	514,000	558,890	44,890
State Comptroller Administrative Fee		100,000	100,000	191,477	91,477
Prisoners Revenue-Juveniles		30,000	30,000		(30,000)
Judicial State Fund		112,425	112,425	106,792	(5,633)
Indigent Health Care Relief				69,325	69,325
Grant Revenue		110,000	110,000	191,227	81,227
Total Intergovernmental		5,771,912	5,771,912	5,718,296	(53,616)
Charges for Services:					
Tax Assessor / Collector		821,500	821,500	767,314	(54,186)
Treasurer		750	750	801	51
County Clerk		435,900	435,900	506,303	70,403
District Clerk		641,000	641,000	734,912	93,912
Sheriff		54,000	54,000	50,858	(3,142)

(continued on next page)

Webb County, Texas
Schedule of Revenues
Budget to Actual
General Fund
For Year Ended September 30, 2003

2003				
	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services (continued)				
Constable Precinct 1	\$ 6,000	6,000	9,442	3,442
Constable Precinct 3	100	100	60	(40)
Constable Precinct 4	5,000	5,000	939	(4,061)
Juvenile Probation	6,000	6,000	7,369	1,369
Basic Supervision	97,850	97,850	96,338	(1,512)
Pre Trial Services	60,000	60,000	132,674	72,674
Justice Of The Peace, Precinct 1, Place 1	74,700	74,700	55,244	(19,456)
Justice Of The Peace, Precinct 1, Place 2	42,750	42,750	35,400	(7,350)
Justice Of The Peace, Precinct 2, Place 1	106,760	106,760	100,358	(6,402)
Justice Of The Peace, Precinct 2, Place 2	47,430	47,430	19,054	(28,376)
Justice Of The Peace, Precinct 3	29,100	29,100	25,520	(3,580)
Justice Of The Peace, Precinct 4	138,900	138,900	257,319	118,419
Public Defender	60,000	60,000	45,729	(14,271)
Green Fees And Golf Course Commissions	401,050	401,050	405,177	4,127
Total Charges for Services	3,028,790	3,028,790	3,250,811	222,021
Investment Earnings	305,458	305,458	220,961	(84,497)
Total Investment Earnings	305,458	305,458	220,961	(84,497)
Miscellaneous Revenue:				
Rents	45,000	45,000	39,865	(5,135)
Court Center Fiscal Fee	17,500	17,500	18,811	1,311
Refunds	2,500	2,500	30,481	27,981
Telephone Commissions	204,000	204,000	174,654	(29,346)
Administrative Fee, HHS	155,000	155,000	155,000	
Administrative Fee, Rural	45,118	45,118	45,120	2
Administrative Fee, Water	25,000	25,000	25,000	
Note Proceeds	10,542	10,542	10,542	
Insurance Proceeds Recovery	60,000	60,000	34,000	(26,000)
Other	26,000	26,000	35,715	9,715
Total Miscellaneous Revenue	590,660	590,660	569,187	(21,473)
TOTAL REVENUES	\$ 46,760,062	46,760,062	46,020,960	(739,102)

The accompanying notes are an integral part of these financial statements.

Concluded

**WEBB COUNTY, TEXAS
SCHEDULE OF EXPENDITURES
BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2003**

2003				
	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
GENERAL GOVERNMENT:				
Commissioners Court				
Wages And Fringe Benefits	\$ 452,959	490,933	490,929	4
Administrative Travel	20,000	19,131	13,932	5,199
Postage	300	300	290	10
Dues And Memberships	24,460	24,460	24,387	73
Equipment Rental	600	600	356	245
Professional Services	2,000			
Access Cable Broadcasting	6,000	6,000	5,795	205
Materials And Supplies	25,000	16,600	16,600	
Minor Apparatus And Tools		3,245	3,010	235
Repairs And Maintenance Equipment	3,932	6,183	6,183	
South Texas County Judges And Commissioners	20,000	13,669	13,669	
Total Commissioners Court	555,251	581,121	575,149	5,972
Radio Communications				
Wages And Fringe Benefits	120,719	120,719	117,244	3,475
Administrative Travel	1,200	1,200		1,200
Office Supplies	550	466	457	9
Postage	100	100	96	4
Dues And Memberships	200	200	153	47
Training And Education	800	800	355	445
Fuel And Lubricants	1,000	1,000	668	332
Materials And Supplies	500	500	490	10
Minor Apparatus And Tools		84	84	
Repairs And Maintenance Vehicles	1,300	1,300	1,186	114
Total Radio Communications	126,369	126,369	120,732	5,637
Risk Management And Insurance				
Administrative Travel	8,500	7,800	7,799	1
Local Mileage	400	400	67	333
Postage	4,000	4,000	3,426	574
Dues And Memberships	550	550	385	165
Books And Subscriptions	350	350	229	121
Training And Education	2,000	2,700	2,637	63
Equipment Rental	500	500	464	36
Property Casualty Liability	750,000	627,167	538,955	88,212
Justice Center Flood Loss		2,202	2,201	1
Justice Center 2nd Loss		6,188	6,187	1
Justice Center 3rd Floor		1,350	1,350	
Property Reimbursements		113,093	113,092	1
Loss Control Consultant	7,000	7,000	4,793	2,207
Fuel And Lubricants	1,500	1,500		1,500
Materials And Supplies	6,500	6,397	5,442	955
Minor Apparatus And Tools		103	103	
Repairs And Maintenance Equipment	7,220	7,220	6,109	1,111
Safety Education Program	25,000	25,000	1,612	23,388
Claims Paid - Property	150,000	150,000	144,418	5,582
Total Risk Management And Insurance	963,520	963,520	839,269	124,251
Vehicle Maintenance				
Wages And Fringe Benefits	410,906	410,906	337,015	73,891
Administrative Travel	190	190		190
Uniforms	6,000	6,000	1,422	4,579

Continued

**WEBB COUNTY, TEXAS
SCHEDULE OF EXPENDITURES
BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	2003			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
GENERAL GOVERNMENT:				
Vehicle Maintenance-Continued				
Fuel And Lubricants	8,500	8,500	2,793	5,707
Materials And Supplies	3,500	2,381	2,325	56
Minor Apparatus And Tools		1,119	1,119	
Repairs And Maintenance Equipment	15,000	15,000	4,185	10,815
Total Vehicle Maintenance	444,096	444,096	348,859	95,237
General Operations				
Bank Charges			(5,197)	5,197
Telephone		1,961	1,961	
Telephone / Maintenance	260,000	234,385	234,385	
Cell Phones	40,000	46,443	46,442	1
New Equipment / Service		1,100	1,100	
Auditing and Accounting	50,000	50,000	33,325	16,675
Professional Services	275,000	196,725	192,358	4,367
Lunacy Costs		6,034	6,034	
Utilities	413,000	673,027	673,027	
Repairs And Maintenance Building	175,000	170,877	170,811	66
Repairs And Maintenance Equipment	45,000	25,097	25,096	1
IDEO Work Study	10,000	10,000	10,000	
Capital Outlay		37,397	37,397	
Total General Operations	1,268,000	1,453,046	1,426,739	26,307
Third Party Contracts				
Youth Commission	3,000	3,000		3,000
Sacred Heart Children's	15,000	15,000	15,000	
Texas National Guard	3,000	3,000	3,000	
Texas A&M Dance Program	1,500	1,500	1,500	
Ruthe B. Cowl	90,000	90,000	90,000	
S.C.A.N. Matching	5,000	5,000		5,000
American Red Cross	7,500	7,500	7,500	
Boys's & Girls' Club Ld	25,000	25,000	25,000	
Industrial Dev Board	95,000	95,000	95,000	
STDC (Elderly Nutrition Program)	45,000	45,000	45,000	
Crime Stoppers	2,000	2,000	2,000	
Lifeline	5,000	5,000		5,000
Laredo Regional Food Ba	10,000	10,000	10,000	
Webb County Soil & Conserv.	4,000	4,000	4,000	
Bethany House	12,500	12,500	12,500	
LCC Spanish Tradition	4,500	4,500	4,500	
Laredo Webb Co. Food Bank	5,000	15,000	15,000	
American G.I. Forum	1,000	1,000	1,000	
Children's International	50,000	50,000	50,000	
Boy Scouts of America	5,000	5,000	5,000	
Litracy Volunteer of America	1,500	1,500	1,500	
Savate Boxing	7,500	7,500	7,500	
Laredo Veterans Coalition	50,000	50,000	50,000	
Habitat For Humanity	20,000	20,000	20,000	
MHMR	20,000	20,000	20,000	
Total Third Party Contracts	488,000	498,000	485,000	13,000
Grant Matching				
Rural Transportation 980	86,000	86,000	86,000	
Meals On Wheels Fund 952	48,000	48,000	48,000	

Continued

**WEBB COUNTY, TEXAS
SCHEDULE OF EXPENDITURES
BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	2003			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
GENERAL GOVERNMENT:				
Grant Matching-Continued				
Social Services Fund 902	30,000	30,000	28,142	1,858
Elderly Nutrition	85,000	85,000	84,792	208
C.S.B.G. Fund 920	136,000	136,000	134,512	1,488
Initiative Against Violence	24,347	24,347	22,975	1,372
Laredo Auto Theft Task	65,000	65,000	39,832	25,168
Domestic Violence Couns	53,240	53,240	45,972	7,268
Women's Legal Advocate	28,904	28,904	15,646	13,258
Narcotics Task Force DEA	17,000	17,000	7,384	9,616
Women's Advocate Fund 2	17,278	17,278	13,100	4,178
DA Narcotics Task Force	87,000			
Laredo Financial TaskForce 29	9,000	9,000	9,000	
CJD TX Narc. Control Fund 2		84,704	73,585	11,119
TWDB Facility Plan		14,296	14,296	
Welfare to Work-Fund 42	20,000	20,000	18,737	1,263
Environmental Investment Pr.	10,000			
SHCtr Capacity Building	2,000			
Vida Antigua	250,000	250,000	144,500	105,500
Tax Base Study	15,000	15,000		15,000
State Aid #TJPC-A-99-24	142,509	142,509	137,320	5,189
Border Project TJPC-B-2	3,193	3,193	3,193	
Purchase Juvenile Servi	7,000	7,000	1,816	5,184
Juvenile Accountability	32,469	32,469	25,778	6,691
Anti-Truancy BootCamp	22,222	22,222	11,019	11,203
Progressive Sanct TJPC-	21,169	21,169	19,912	1,257
New Prog. Sanct. TJPC-O	10,423	10,423	10,423	
COPS Universal Hiring	22,000	22,000	22,000	
Access And Visitation Grant	5,000	5,000		5,000
Police Activity League	30,000	30,000	9,985	20,015
Local Law Enforcement B	9,000	9,000	7,983	1,017
TX Transp. Step Wave	1,500	1,500		1,500
School Resource Officer	14,000	14,000	8,193	5,807
Total Grant Matching	1,304,254	1,304,254	1,044,095	260,159
County Judge's Office				
Wages And Fringe Benefits	356,512	523,346	516,356	6,990
Administrative Travel	15,000	25,000	11,575	13,425
Postage	2,000	2,000	1,303	697
Advertising	500	500	400	100
Books And Subscriptions	1,250	1,250	690	560
Training And Education	4,000	5,000	2,500	2,500
Professional Services		27,846	9,000	18,846
Materials And Supplies	19,000	20,629	17,515	3,114
Minor Apparatus And Tools		2,371	2,371	
Repairs And Maintenance Equipment	3,000	3,000	816	2,184
Total County Judge's Office	401,262	610,942	562,527	48,415
Management Information Systems				
Wages And Fringe Benefits	492,916	540,870	537,180	3,690
Office Supplies	1,000	1,000	906	94
Postage	400	400	107	293
Dues And Memberships	400	400		400
Books And Subscriptions	500	500	313	187

Continued

WEBB COUNTY, TEXAS
SCHEDULE OF EXPENDITURES
BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2003

2003				
	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
GENERAL GOVERNMENT:				
Management Information Systems-Continued				
Training And Education	15,000	10,686	8,596	2,090
Fuel And Lubricants	1,000	1,000	97	903
Materials And Supplies	10,000	10,000	9,748	252
Minor Apparatus And Tools		58,174	57,318	856
Repairs And Maintenance Equipment	317,560	263,700	262,406	1,294
Repairs And Maintenance Vehicles	2,000	2,000	15	1,985
Total Management Information Systems	840,776	888,730	876,686	12,044
Public Information Office				
Wages And Fringe Benefits	62,967	18,382	18,377	5
Administrative Travel	1,000	1,000		1,000
Postage	300	300	12	288
Books And Subscriptions	2,500	2,500	45	2,455
Materials And Supplies	1,000	530	180	350
Minor Apparatus And Tools		470	470	
Total Public Information Office	67,767	23,182	19,083	4,099
County Treasurer's Office				
Wages And Fringe Benefits	473,566	486,438	484,967	1,471
Local Mileage	50	50		50
Postage	3,500	5,164	4,725	439
Dues And Memberships	600	300	175	125
Books And Subscriptions	150	150		150
Training And Education	4,000	4,000	3,190	810
Equipment Rental	5,000	2,269	2,269	
Prof. Services /Develop	3,000			
Fuel And Lubricants	1,000	1,000	173	827
Materials And Supplies	15,000	17,331	17,256	75
Repairs And Maintenance Equipment	980	3,016	3,015	1
Repairs And Maintenance Vehicles	1,000	1,000	607	393
Total County Treasurer's Office	507,846	520,718	516,377	4,341
County Auditor's Office				
Wages And Fringe Benefits	1,050,682	1,039,541	952,497	87,044
Administrative Travel	7,000	2,100	2,036	64
Local Mileage	500	500	27	473
Postage	800	800	677	123
Dues And Memberships	2,500	2,500	1,555	945
Books And Subscriptions	1,700	1,700	1,655	45
Training And Education	15,000	11,800	11,783	17
Professional Services	50,000	48,950	47,160	1,790
Materials And Supplies	15,000	16,730	15,417	1,313
Minor Apparatus And Tools		7,420	55	7,365
Repairs And Maintenance Equipment	14,000	14,000	12,115	1,885
Total County Auditor's Office	1,157,182	1,146,041	1,044,978	101,063
Purchasing Agent's Office				
Wages And Fringe Benefits	477,670	477,670	458,341	19,329
Administrative Travel	7,500	7,500	3,038	4,462
Postage	3,200	3,220	3,219	1
Advertising	30,000	4,631	2,553	2,078
Advertising Purchasing		3,282	3,282	
Advertising Employment		6,183	5,785	398

Continued

**WEBB COUNTY, TEXAS
SCHEDULE OF EXPENDITURES
BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2003**

		2003		Variance With Final Budget Positive (Negative)	
		Budgeted Amounts		Actual Amounts	
		Original	Final		
GENERAL GOVERNMENT:					
Purchasing Agent's Office-Continued					
Advertising Legal Notice			6,612	5,762	850
Training And Education	2,500	1,684	744	940	
Central Stores	10,000	19,117	19,116	1	
Prof. Services /Develop	15,000	15,000	271	14,729	
Fuel And Lubricants	2,000	2,000	373	1,627	
Materials And Supplies	7,800	11,253	10,600	653	
Minor Apparatus And Tools		318	143	175	
Repairs And Maintenance Equipment	8,300	5,500	4,066	1,434	
Repairs And Maintenance Vehicles	2,000	2,000	89	1,911	
Total Purchasing Agent's Office	565,970	565,970	517,382	48,588	
Tax Assessor-Collector's Office					
Wages And Fringe Benefits	1,484,590	1,484,590	1,433,020	51,570	
Administrative Travel	6,700	9,000	8,225	775	
Local Mileage	100	100		100	
Postage	45,000	45,000	45,000		
Advertising	1,500	1,500	1,500		
Dues And Memberships	300	300	225	75	
Appraisal District Particip. Co.	460,000	459,498	425,352	34,146	
Books And Subscriptions	2,000	2,000	1,600	400	
Training And Education	6,590	6,590	6,305	285	
Equipment Rental	8,056	8,056	3,790	4,266	
Professional Services	17,140	11,840	5,521	6,319	
Uniforms	300	300		300	
Fuel And Lubricants	1,500	1,500	342	1,158	
Materials And Supplies	40,000	40,232	38,263	1,968	
Minor Apparatus And Tools	500	3,770	3,770		
Repairs And Maintenance Equipment	20,367	20,367	14,312	6,055	
Repairs And Maintenance Vehicles	1,500	1,500	128	1,372	
Total Tax Assessor-Collector's Office	2,096,143	2,096,143	1,987,353	108,790	
Building Maintenance					
Wages And Fringe Benefits	1,177,784	1,116,729	1,062,237	54,492	
Administrative Travel	2,000				
Office Supplies	1,200	1,200	1,179	21	
Training And Education	3,500	2,500	1,649	851	
Uniforms	9,520	7,755	7,754	1	
Fuel And Lubricants	8,000	9,000	8,995	5	
Materials And Supplies	2,500	1,033	1,033		
Minor Apparatus And Tools		2,119	1,667	452	
Repairs And Maintenance Equipment	1,750	2,663	2,663		
Repairs And Maintenance Vehicles	4,000	7,765	7,623	142	
Janitorial Supplies	32,000	28,629	28,369	260	
Landfill Fees	1,000	350	290	60	
Total Building Maintenance	1,243,254	1,179,743	1,123,460	56,283	
Election Administration					
Wages And Fringe Benefits	200,396	205,849	205,846	3	
Administrative Travel	1,000	1,000	947	53	
Postage	7,450	2,965	2,965		
Dues And Memberships	1,200	232		232	
Books And Subscriptions	300	300		300	

Continued

**WEBB COUNTY, TEXAS
SCHEDULE OF EXPENDITURES
BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	2003			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
GENERAL GOVERNMENT:				
Election Administration-Continued				
Fuel And Lubricants	2,000	2,000	64	1,936
Materials And Supplies	4,000	4,000	3,812	188
Minor Apparatus And Tools		9,958	4,962	4,996
Repairs And Maintenance Equipment	6,800	6,800	2,288	4,512
Repairs And Maintenance Vehicles	1,250	1,250	942	308
Election Expense	160,000	150,042	135,913	14,129
Total Election Administration	<u>384,396</u>	<u>384,396</u>	<u>357,738</u>	<u>26,658</u>
General Government Expenditures	12,414,086	12,786,271	11,845,426	940,845
Less Capital Outlay-All Departments		37,397	37,397	
Total Current General Government Expenditures	<u>\$ 12,414,086</u>	<u>12,748,874</u>	<u>11,808,029</u>	<u>940,845</u>
PUBLIC SAFETY:				
Sheriff Bargaining Unit				
Wages And Fringe Benefits	3,737,611	3,600,675	3,336,078	264,597
Administrative Travel	1,000	1,000	1,000	
Office Supplies	15,000	15,766	15,766	
Postage	10,166	10,166	10,166	
Books And Subscriptions	1,500	1,500	60	1,440
Training And Education	12,500	11,512	11,465	47
Equipment Rental	17,518	19,829	19,828	1
Radio Tower Lease	3,000	725		725
Uniforms	15,000	13,048	11,727	1,321
Fuel And Lubricants	84,000	90,192	90,191	1
Materials And Supplies	17,452	12,552	12,450	102
Minor Apparatus And Tools		988	988	
Repairs And Maintenance Equipment	27,471	33,765	33,764	1
Repairs And Maintenance Vehicles	78,283	78,283	75,636	2,647
Stray Animal Account	1,000	1,500	1,106	394
Total Sheriff Bargaining Unit	<u>4,021,501</u>	<u>3,891,501</u>	<u>3,620,225</u>	<u>271,276</u>
Sheriff Non Bargaining				
Wages And Fringe Benefits	401,847	408,926	390,765	18,161
Total Sheriff Non Bargaining	<u>401,847</u>	<u>408,926</u>	<u>390,765</u>	<u>18,161</u>
School Resource Officer				
Wages And Fringe Benefits	523,165	523,165	516,874	6,291
Total School Resource Officer	<u>523,165</u>	<u>523,165</u>	<u>516,874</u>	<u>6,291</u>
Sheriff, Mirando Sub-Station				
Wages And Fringe Benefits	225,158	225,158	198,071	27,087
Total Sheriff, Mirando Sub-Station	<u>225,158</u>	<u>225,158</u>	<u>198,071</u>	<u>27,087</u>
Emergency Medical Service				
Wages And Fringe Benefits	93,794	93,794	53,238	40,556
Fuel And Lubricants	5,000	4,808	4,808	
Fuel And Lubricants Firetruck		321	321	
Fuel And Lubricants Ambulance		321	321	
Materials And Supplies	1,000	1,000		1,000
Repairs And Maintenance Vehicle	5,000	4,547	121	4,426
Repairs And Maintenance Firetruck		2	1	1
Repairs And Maintenance Ambulance		2	1	1
Total Emergency Medical Service	<u>104,794</u>	<u>104,794</u>	<u>58,810</u>	<u>45,984</u>
Constable Precinct 1				
Wages And Fringe Benefits	511,971	515,810	515,806	4
				Continued

Continued

WEBB COUNTY, TEXAS
SCHEDULE OF EXPENDITURES
BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2003

2003				Variance With Final Budget Positive (Negative)
Budgeted Amounts		Actual Amounts		
Original	Final			
PUBLIC SAFETY:				
Constable Precinct 1-Continued				
Administrative Travel	3,500	2,253	2,252	1
Postage	200	242	242	
Dues And Memberships	450	190	190	
Books And Subscriptions	275			
Training And Education	2,400	2,400	2,400	
Equipment Rental	3,300	933	933	
Uniforms	3,600	3,419	3,419	
Fuel And Lubricants	12,500	12,792	12,792	
Materials And Supplies	6,350	6,082	6,081	1
Minor Apparatus And Tools		98	98	
Repairs And Maintenance Equipment	2,000	1,049	1,049	
Repairs And Maintenance Vehicles	9,200	10,536	10,536	
Total Constable Precinct 1	555,746	555,804	555,797	7
Constable Precinct 3				
Wages And Fringe Benefits	72,103	72,548	72,546	2
Administrative Travel	1,200	755	546	209
Telephone	600	2,400	1,537	863
Dues And Memberships	100	100	50	50
Training And Education	1,000	500	499	1
Equipment Rental	400	332	109	223
Uniforms	500	568	567	1
Fuel And Lubricants	2,000	3,600	3,580	20
Materials And Supplies	400	400	333	67
Repairs And Maintenance Vehicles	4,000	1,100	1,100	
Total Constable Precinct 3	82,303	82,303	80,867	1,436
Constable Precinct 4				
Wages And Fringe Benefits	300,690	306,982	306,977	5
Administrative Travel	2,000	2,000		2,000
Postage	500	500	500	
Dues And Memberships	1,000	1,000	75	925
Training And Education	5,000	5,000	3,625	1,375
Equipment Rental	6,696	4,696	1,308	3,388
Uniforms	8,000	8,000	7,845	155
Fuel And Lubricants	14,000	7,708	6,562	1,146
Materials And Supplies	9,000	8,324	8,321	3
Minor Apparatus And Tools		1,176	1,176	
Repairs And Maintenance Vehicles	10,000	11,500	11,413	87
Total Constable Precinct 4	356,886	356,886	347,803	9,083
Constable Precinct 2				
Wages And Fringe Benefits	235,728	235,728	233,489	2,239
Postage	300	300	150	150
Dues And Memberships	600	600		600
Training And Education	1,000	1,000	803	197
Equipment Rental	1,250	1,250	105	1,146
Uniforms	1,200	1,700	1,661	39
Fuel And Lubricants	3,000	5,500	4,295	1,205
Materials And Supplies	1,500	1,500	583	917
Repairs And Maintenance Equipment	5,000	2,500		2,500
Repairs And Maintenance Vehicles	4,000	3,500	1,343	2,157
Total Constable Precinct 2	253,578	253,578	242,428	11,150

Continued

WEBB COUNTY, TEXAS
SCHEDULE OF EXPENDITURES
BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2003

2003				
	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
PUBLIC SAFETY:				
Justice Center Security				
Wages And Fringe Benefits	413,039	406,039	326,160	79,879
Administrative Travel	6,000	6,000		6,000
Equipment Rental	2,000	2,000	1,091	909
Professional Services	20,000	27,000	21,234	5,766
Uniforms	7,000	7,000	6,367	634
Fuel And Lubricants	2,000	2,000	85	1,915
Materials And Supplies	2,000	2,000	1,871	129
Repairs And Maintenance Vehicles	3,000	3,000	440	2,560
Total Justice Center Security	<u>455,039</u>	<u>455,039</u>	<u>357,246</u>	<u>97,793</u>
Public Safety Expenditures	6,980,017	6,857,154	6,368,887	488,267
Less Capital Outlay				
Total Current Public Safety Expenditures	<u>\$ 6,980,017</u>	<u>6,857,154</u>	<u>6,368,887</u>	<u>488,267</u>
JUSTICE SYSTEM:				
49th District Judge's Office				
Wages And Fringe Benefits	324,964	324,964	324,952	12
Administrative Travel	4,000	2,384	570	1,814
Postage	1,500	1,500	598	902
Books And Subscriptions	5,000	8,500	8,409	91
Training And Education	4,000	4,000	3,514	486
Materials And Supplies	5,000	5,000	4,278	722
Repairs And Maintenance Equipment	5,950	3,950	2,466	1,484
Total 49th District Judge's Office	<u>350,414</u>	<u>350,298</u>	<u>344,787</u>	<u>5,511</u>
111th District Judge's Office				
Wages And Fringe Benefits	326,380	327,499	327,494	5
Administrative Travel	4,000	4,000	3,065	935
Postage	1,000	1,000	391	609
Dues And Memberships	500	500	360	140
Books And Subscriptions	5,000	3,881	3,832	49
Training And Education	4,000	4,000	3,390	610
Materials And Supplies	5,500	4,212	4,178	34
Minor Apparatus And Tools		1,288	1,288	
Repairs And Maintenance Equipment	6,000	6,000	2,200	3,800
Total 111th District Judge's Office	<u>352,380</u>	<u>352,380</u>	<u>346,198</u>	<u>6,182</u>
341st District Judge's Office				
Wages And Fringe Benefits	329,562	329,901	329,897	4
Administrative Travel	4,000	3,661	3,288	373
Postage	1,500	1,500	841	659
Books And Subscriptions	3,000	3,000	2,930	70
Training And Education	4,000	4,000	3,038	962
Materials And Supplies	5,500	5,500	4,720	780
Repairs And Maintenance Equipment	6,500	6,500	4,111	2,389
Total 341st District Judge's Office	<u>354,062</u>	<u>354,062</u>	<u>348,824</u>	<u>5,238</u>
406th District Court				
Wages And Fringe Benefits	306,155	309,516	309,512	4
Administrative Travel	4,000	4,000	4,000	
Postage	1,500	916	530	386
Books And Subscriptions	3,500	2,532	2,531	1
Training And Education	4,000	3,954	3,953	1
Materials And Supplies	6,000	5,581	5,581	

Continued

**WEBB COUNTY, TEXAS
SCHEDULE OF EXPENDITURES
BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2003**

2003				Variance With Final Budget Positive (Negative)
		Budgeted Amounts		Actual Amounts
		Original	Final	
JUSTICE SYSTEM:				
406th District Court-Continued				
Repairs And Maintenance Equipment		5,000	3,656	3,656
Total 406th District Court		330,155	330,155	329,763
County Court-At-Law				
Wages And Fringe Benefits		437,587	438,703	438,700
Administrative Travel		4,000	4,300	4,230
Postage		1,500	406	208
Books And Subscriptions		3,000	1,584	1,517
Training And Education		4,000	4,200	3,960
Materials And Supplies		5,000	4,800	3,271
Repairs And Maintenance Equipment		5,000	5,000	110
Total County Court-At-Law		460,087	458,993	451,995
County Court-At-Law 2				
Wages And Fringe Benefits		441,675	446,158	446,154
Administrative Travel		4,000	4,000	4,000
Postage		1,500	1,053	1,052
Books And Subscriptions		3,500	2,792	2,791
Training And Education		4,000	4,764	4,763
Materials And Supplies		5,000	4,171	4,170
Minor Apparatus And Tools			576	576
Repairs And Maintenance Equipment		4,000	1,255	1,255
Total County Court-At-Law #2		463,675	464,769	464,762
Tax Cases Processing Department				
Wages And Fringe Benefits		36,337	36,453	36,451
Total Tax Cases Processing Department		36,337	36,453	36,451
Justice Of The Peace, Precinct 1 Place 1				
Wages And Fringe Benefits		243,755	243,755	237,377
Administrative Travel		4,500	4,500	704
Postage		2,000	2,000	1,804
Books And Subscriptions		1,000	1,000	309
Professional Services		15,000	15,000	25
Materials And Supplies		7,000	7,000	6,358
Minor Apparatus And Tools		2,500	2,500	
Repairs And Maintenance Equipment		3,000	3,000	
Total Justice Of The Peace, Precinct 1 Place 1		278,755	278,755	246,578
Justice Of The Peace, Precinct 1 Place 2				
Wages And Fringe Benefits		245,260	245,260	244,354
Administrative Travel		3,000	2,944	671
Postage		2,000	2,000	2,000
Books And Subscriptions		500	500	
Equipment Rental		500	500	55
Professional Services		16,000	15,100	13,816
Materials And Supplies		6,000	5,247	5,246
Minor Apparatus And Tools			1,709	1,683
Repairs And Maintenance Equipment		2,600	2,600	1,745
Total Justice of the Peace, Precinct 1 Place 2		275,860	275,860	269,570
Justice Of The Peace, Precinct 2 Place1				
Wages And Fringe Benefits		186,898	187,859	187,855
Administrative Travel		4,000	3,039	1,298
Postage		1,500	1,500	1,500
Equipment Rental		1,000	1,000	99

Continued

WEBB COUNTY, TEXAS
SCHEDULE OF EXPENDITURES
BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2003

2003				Variance With
				Final Budget
Budgeted Amounts				Positive
Original	Final	Actual	Amounts	(Negative)
JUSTICE SYSTEM:				
Justice Of The Peace, Precinct 2 Place1-Continued				
Professional Services	16,899	16,899	9,196	7,703
Materials And Supplies	4,000	4,000	3,070	930
Repairs And Maintenance Equipment	2,000	2,000	756	1,244
Total Justice Of The Peace, Precinct 2 Place 1	216,297	216,297	203,774	12,523
Justice Of The Peace, Precinct 2 Place2				
Wages And Fringe Benefits	136,611	136,611	135,797	814
Administrative Travel	4,000	3,000	2,919	81
Postage	1,500	1,500	1,500	
Equipment Rental	1,000	1,000	95	906
Professional Services	16,899	16,899		16,899
Materials And Supplies	4,000	6,500	5,036	1,464
Repairs And Maintenance Equipment	2,000	500	184	316
Total Justice Of The Peace, Precinct 2 Place 2	166,010	166,010	145,530	20,480
Justice Of The Peace, Precinct 3				
Wages And Fringe Benefits	126,838	126,986	126,984	2
Administrative Travel	1,000	600	544	56
Local Mileage	1,600	1,452	1,407	45
Postage	700	1,100	1,100	
Dues And Memberships	300	300	124	176
Training And Education	2,000	1,000	841	159
Equipment Rental	264	264	55	209
Fuel And Lubricants	2,000	2,000	997	1,003
Materials And Supplies	4,000	4,000	3,322	678
Repairs And Maintenance Equipment	1,500	2,200	2,079	121
Repairs And Maintenance Vehicle	1,500	1,800	1,492	308
Total Justice Of The Peace, Precinct 3	141,702	141,702	138,947	2,755
Justice Of The Peace, Precinct 4				
Wages And Fringe Benefits	286,483	286,483	285,671	812
Administrative Travel	2,364	2,364	1,208	1,156
Postage	4,000	4,000	4,000	
Equipment Rental	500	500	418	82
Professional Services	14,085	14,085	12,156	1,929
Materials And Supplies	9,000	9,000	8,219	781
Repairs And Maintenance Equipment	2,500	2,500	872	1,628
Total Justice Of The Peace, Precinct 4	318,932	318,932	312,544	6,388
Judicial General				
Administrative Travel	2,000			
Transcripts	35,000	244	242	3
Transcripts 49th		13,900	13,900	1
Transcripts 341st		11,434	11,434	
Transcripts 406th		5,087	5,086	1
Transcripts CC1		591	591	1
Court Appointed Attorney/Fee	64,500	7,625		7,625
Court Appointed Attorney 111th		3,760	3,760	
Court Appointed Attorney 341st		3,000	3,000	
Court Appointed Attorney 406th		115,103	115,102	1
Court Appointed Attorney CCL		11,800	11,800	
Court Appointed Attorney CCL		15,950	15,950	
Visiting Judge	22,000			
Visiting Judge 49th		2,417	2,417	

Continued

**WEBB COUNTY, TEXAS
SCHEDULE OF EXPENDITURES
BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2003**

2003				Variance With
				Final Budget
Budgeted Amounts				Positive
Original	Final	Actual		(Negative)
JUSTICE SYSTEM:				
Judicial General-Continued				
Visiting Judge 111th		1,974	1,974	
Visiting Judge 341st		1,451	1,450	
Visiting Judge 406th		1,857	1,856	
Visiting Judge CCL 1		3,131	3,131	
Visiting Judge CCL 2		1,491	1,490	
Visiting Judge Court Master		99	98	
Witness Expenditures	5,000	2,279	2,279	
Court Interpreter/Reporter	125,000	597	475	122
Court Interpreter/Reporter 49th		11,082	11,082	
Court Interpreter/Reporter 111th		2,445	2,444	1
Court Interpreter/Reporter 341st		1,506	1,505	1
Court Interpreter/Reporter 406th		1,740	1,739	1
Court Interpreter/Reporter CCL		3,316	3,315	1
Court Interpreter/Reporter CCL		5,199	5,198	1
Capital Murder Cases	100,000			
Evaluation Services	30,000	14,280	13,755	525
Expert Witness		533		533
Expert Witness 49th		7,390	7,390	
Expert Witness 341st		7,923	7,923	
Expert Witness CC1		2,025	2,025	
Expert Witness CC2		2,690	2,690	
Investigation Expenditure		1,080	1,080	
Litigation Expense		25		25
Litigation Expense 49th		1,775	1,775	
Litigation Expense 341st		5,480	5,480	
Litigation Expense CC1		4,623	4,623	
Litigation Expense CC2		475	475	
Indigent Legal Service	300,000	22,104		22,104
Indigent Legal Service 49th		36,052	36,051	1
Indigent Legal Service 341st		40,502	40,502	
Indigent Legal Service 406th		877	877	
Indigent Legal Service CCL1		204,105	204,105	
Indigent Legal Service CCL2		327,692	327,691	1
Indigent Legal Service Juvenile		97,225	97,225	
Indigent Defendants JPs		888	888	1
Total Judicial General	683,500	1,006,820	975,871	30,949
District Attorney				
Wages And Fringe Benefits	2,489,764	2,485,387	2,441,394	43,994
Administrative Travel	12,600	13,741	13,741	
Office Supplies		56	55	1
Postage	3,000	3,344	3,344	
Dues And Memberships	2,500	5,497	5,497	
Books And Subscriptions	9,000	11,611	11,610	1
Training And Education	16,800	16,521	16,521	
Equipment Rental	10,000	8,015	8,015	
Professional Services	8,800	18,882	18,881	1
Fuel And Lubricants	5,600	5,125	5,124	1
Materials And Supplies	16,000	16,841	16,840	1
Repairs And Maintenance Equipment	15,000	6,038	6,037	1
Repairs And Maintenance Vehicle	4,500	2,506	2,505	1
Total District Attorney	2,593,564	2,593,564	2,549,566	43,998
				Continued

WEBB COUNTY, TEXAS
SCHEDULE OF EXPENDITURES
BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2003

		2003		Variance With
		Budgeted Amounts		Final Budget
	Original	Final	Actual	Positive
			Amounts	(Negative)
JUSTICE SYSTEM:				
County Attorney				
Wages And Fringe Benefits	1,577,024	1,577,602	1,387,074	190,528
Administrative Travel	4,000	3,191	3,190	1
Local Mileage	1,000	100	22	78
Postage	1,500	1,600	1,568	32
Dues And Memberships	3,500	3,500	3,500	
Books And Subscriptions	3,100	4,075	4,072	3
Training And Education	13,000	16,733	16,732	1
Equipment Rental	4,000	1,727	1,726	1
Professional Services	2,500	1,900	1,859	41
Witness Expenditures	2,500			
Fuel And Lubricants	2,600	2,950	2,873	77
Materials And Supplies	10,000	12,196	12,195	1
Minor Apparatus And Tools		219	219	
Repairs And Maintenance Equipment	4,000	3,031	3,030	1
Repairs And Maintenance Vehicle	2,500	2,978	2,834	144
Total County Attorney	1,631,224	1,631,802	1,440,895	190,907
Public Defender				
Wages And Fringe Benefits	1,388,727	1,373,149	1,330,252	42,897
Administrative Travel	15,000	12,000	11,934	66
Local Mileage	2,000	1,898	1,107	791
Office Supplies		102	101	1
Postage	1,000	1,000	866	134
Dues And Memberships	5,000	3,000	2,944	56
Books And Subscriptions	6,000	9,000	7,947	1,053
Training And Education	6,000	5,000	4,831	169
Equipment Rental	1,000	350	336	14
Professional Services	4,000	7,926	7,638	288
Witness Expenditures	1,000	675	675	
Materials And Supplies	8,000	7,850	7,828	22
Minor Apparatus And Tools		150	120	30
Repairs And Maintenance Equipment	2,000	2,000	1,818	182
Other Litigation Expense		49	49	
Total Public Defender	1,439,727	1,424,149	1,378,446	45,703
District Clerk				
Wages And Fringe Benefits	1,151,703	1,198,446	1,181,042	17,404
Administrative Travel	8,000	8,000	5,308	2,692
Local Mileage	600	600	600	
Postage	26,000	26,000	23,384	2,616
Dues And Memberships	200	200	155	45
Books And Subscriptions	1,500	1,500	628	872
Training And Education	10,000	10,000	2,570	7,430
Materials And Supplies	39,000	39,000	36,286	2,714
Minor Apparatus And Tools		429	429	
Repairs And Maintenance Equipment	6,000	5,571	4,376	1,195
Total District Clerk	1,243,003	1,289,746	1,254,778	34,968
District Clerk Central Jury				
Wages And Fringe Benefits	167,537	167,537	162,516	5,021
Administrative Travel	4,000	4,000	3,067	933
Postage	17,600	17,600	17,600	
Materials And Supplies	12,000	11,945	11,821	124

Continued

**WEBB COUNTY, TEXAS
SCHEDULE OF EXPENDITURES
BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	2003			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
JUSTICE SYSTEM:				
District Clerk Central Jury-Continued				
Repairs And Maintenance Equipment	2,500	2,555	2,555	
Central Jury Petit Juror	125,000	125,000	122,007	2,993
Jurors - Other Expenses	20,000	20,000	12,414	7,586
Total District Clerk Central Jury	348,637	348,637	331,980	16,657
County Clerk				
Wages And Fringe Benefits	626,883	638,095	638,093	2
Postage	8,000	11,117	11,117	
Dues And Memberships	105			
Books And Subscriptions	700			
Training And Education	3,000	6,705	6,705	
Equipment Rental		8,133	8,133	
Materials And Supplies	19,000	13,858	13,858	
Minor Apparatus And Tools		959	958	1
Repairs And Maintenance Equipment	4,000	4,151	4,150	1
Total County Clerk	661,688	683,018	683,014	4
Law Library				
Wages And Fringe Benefits	76,489	76,566	76,563	3
Books And Subscriptions	70,000	65,000	63,990	1,010
Materials And Supplies	1,100	1,023	807	216
Minor Apparatus And Tools		5,000	4,966	34
Repairs And Maintenance Equipment	500	500		500
Total Law Library	148,089	148,089	146,326	1,763
Bail Bond Board				
Wages And Fringe Benefits	32,528	32,528	25,615	6,913
Materials And Supplies	350	350	350	
Total Bail Bond Board	32,878	32,878	25,965	6,913
General Operations-Administration Of Justice				
Judicial District Fees	9,350	9,350	9,350	
Autopsies	175,000	18,137	2,500	15,637
Autopsies JP Pct 1 Pl1		51,755	51,755	
Autopsies JP Pct 1 Pl2		36,610	36,610	
Autopsies JP Pct 2		13,474	13,474	
Autopsies JP Pct 3		4,610	4,610	
Autopsies JP Pct 4		75,169	75,169	
Autopsies JP Pct 2 Pl2		77,245	77,245	
Total General Operations-Administration Of Justice	184,350	286,350	270,713	15,637
Pre Trial Services				
Wages And Fringe Benefits	280,037	314,142	287,018	27,124
Local Mileage	1,200	1,200		1,200
Postage	1,200	1,200	19	1,181
Dues And Memberships	50	50		50
Training And Education	4,500	4,500	1,891	2,609
Equipment Rental	900	900	484	416
Printing Supplies	6,000	6,000	5,913	87
Professional Services		15,000		15,000
Materials And Supplies	5,600	4,897	3,977	920
Minor Apparatus And Tools		703	703	
Repairs And Maintenance Equipment	3,800	3,800	314	3,486
Total Pre Trial Services	303,287	352,392	300,319	52,073

Continued

**WEBB COUNTY, TEXAS
SCHEDULE OF EXPENDITURES
BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2003**

2003				
	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
JUSTICE SYSTEM:				
Juvenile Probation				
Wages And Fringe Benefits	1,442,290	1,423,315	1,417,327	5,988
Administrative Travel	1,500			
Car Allowance	1,800	2,250	2,250	
Transportation Juvenile	2,500	908	907	1
Office Supplies	6,500	6,238	6,227	11
Postage	2,000	1,154	1,153	1
Advertising	1,500	1,500	1,500	
Training And Education	3,000	3,030	3,030	
Equipment Rental	6,000	4,131	4,039	92
Professional Services	55,088	55,078	55,070	8
Utilities	32,336	48,424	48,424	
Uniforms	1,600	1,540	1,537	3
Materials And Supplies	4,000	4,054	4,054	
Medicines	3,000	2,310	2,305	5
Laundry and Linen	800	99	99	
Repairs And Maintenance Building	7,000	15,295	15,294	1
Repairs And Maintenance Equipment	5,000	7,925	7,917	8
Repairs And Maintenance Vehicle	4,500	3,573	3,573	1
Janitorial Supplies	4,000	3,850	3,686	164
Medical Services	6,000	5,740	5,709	30
Total Juvenile Probation	<u>1,590,414</u>	<u>1,590,414</u>	<u>1,584,102</u>	<u>6,312</u>
Justice System Expenditures	14,605,027	15,132,525	14,581,697	550,828
Less Capital Outlay				
Total Current Justice System Expenditures	<u>\$ 14,605,027</u>	<u>15,132,525</u>	<u>14,581,697</u>	<u>550,828</u>
HEALTH AND HUMAN SERVICES:				
Indigent Health Care				
Physician Services	300,000	365,819	361,999	3,820
Optional Sevices	87,500			
Prescription Drugs	400,000	396,219	396,219	
Hospital Inpatient Svcs	650,000	1,306,218	1,306,218	
Hospital Outpatient Svc	600,000	806,212	806,211	1
Laboratory/X-ray Servc	62,500	108,742	108,741	1
Total Indigent Health Care	<u>2,100,000</u>	<u>2,983,210</u>	<u>2,979,388</u>	<u>3,822</u>
Indigent Services Program				
Wages And Fringe Benefits	582,491	582,491	570,742	11,749
Administrative Travel	5,500	3,250	3,226	24
Postage	2,000	2,250	2,217	33
Books And Subscriptions	550	550	277	273
Equipment Rental	300	300	55	245
Professional Services	1,700	1,700	1,700	
Fuel And Lubricants	1,500	1,500	1,302	198
Materials And Supplies	5,000	6,000	5,057	943
Repairs And Maintenance Equipment	4,000	5,700	5,181	519
Repairs And Maintenance Vehicle	1,000	300	286	14
Janitorial Supplies	300	300	209	91
Indigent Medical	3,000	3,000	2,572	428
Indigent Burials	75,000	115,000	95,221	19,779
Indigent Utilities	10,000	10,000	9,711	289
Indigent Rents	8,000	8,000	7,984	16
Total Indigent Services Program	<u>700,341</u>	<u>740,341</u>	<u>705,740</u>	<u>34,601</u>
Continued				

Continued

**WEBB COUNTY, TEXAS
SCHEDULE OF EXPENDITURES
BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2003**

2003				Variance With Final Budget Positive (Negative)
Budgeted Amounts		Actual Amounts		
Original	Final			
HEALTH AND HUMAN SERVICES:				
Child Welfare				
Clothing Allowance	25,000	25,000	23,403	1,597
Total Child Welfare	25,000	25,000	23,403	1,597
General Operations-Health & Welfare				
City Health Contract	133,600	133,600	133,000	600
Animal Protective Socie	32,000	32,000	32,000	
Animal Damage Control M	21,600	21,600	21,600	
Fire Protection & Ems S	450,000	450,000	450,000	
Gateway Community Healt	150,000	150,000	150,000	
Total General Operations - Health & Welfare	787,200	787,200	786,600	600
Veteran's Service Office				
Wages And Fringe Benefits	115,343	115,756	115,752	4
Administrative Travel	3,000	2,587	2,051	536
Postage	1,000	1,000	1,000	
Dues And Memberships	300	300	252	48
Training And Education	500	500	500	
Materials And Supplies	4,000	3,395	2,745	650
Minor Apparatus And Tools		605	605	
Repairs And Maintenance Equipment	1,500	1,500	1,101	399
Total Veteran's Service Office	125,643	125,643	124,006	1,637
Health And Human Services Expenditures	3,738,184	4,661,394	4,619,137	42,257
Less Capital Outlay				
Total Current Health And Human Services Expenditures	\$ 3,738,184	4,661,394	4,619,137	42,257
INFRASTRUCTURE AND ENVIRONMENTAL SERVICES:				
Extension Agent				
Wages And Fringe Benefits	115,400	116,059	116,056	4
Administrative Travel	10,000	9,341	9,158	183
Local Mileage	6,000	6,000	4,518	1,482
Postage	1,000	1,000	950	50
Dues And Memberships	500	500	444	56
Books And Subscriptions	1,300	1,300	840	460
Equipment Rental	3,000	3,000	2,868	132
Materials And Supplies	4,600	4,239	3,613	626
Minor Apparatus And Tools	1,000	1,361	1,093	268
Repairs And Maintenance Equipment	4,200	4,200	3,631	569
Total Extension Agent	147,000	147,000	143,170	3,830
Infrastructure And Environmental Services Expenditures	147,000	147,000	143,170	3,830
Less Capital Outlay				
Total Current Infrastructure And Environmental Services Expenditures	\$ 147,000	147,000	143,170	3,830
CORRECTIONS AND REHABILITATION:				
Jail Bargaining Unit				
Wages And Fringe Benefits	6,795,771	6,606,478	6,266,026	340,452
Administrative Travel	1,000	800	798	2
Special Travel	50,000	58,346	58,345	1
Office Supplies	21,000	25,171	25,171	
Postage	3,000	3,400	3,290	110
Advertising	2,000	300	216	84
Dues And Memberships	600	600	555	45
Books And Subscriptions	7,000	13,525	11,420	2,105
Continued				

Continued

**WEBB COUNTY, TEXAS
SCHEDULE OF EXPENDITURES
BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2003**

	2003			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
CORRECTIONS AND REHABILITATION:				
Jail Bargaining Unit-Continued				
Training And Education	15,000	28,625	28,533	92
Equipment Rental	5,500	9,000	8,942	58
Professional Services	7,000	5,100	5,092	8
Utilities	265,000	302,000	300,071	1,929
Uniforms	25,000	21,600	21,538	62
Fuel And Lubricants	7,000	5,462	5,462	
Materials And Supplies	21,000	25,038	25,038	
Minor Apparatus And Tools	100	5,929	5,894	34
Repairs And Maintenance Building	50,000	44,560	43,666	894
Repairs And Maintenance Equipment	50,000	51,559	51,559	
Total Jail Bargaining Unit	7,325,971	7,207,493	6,861,615	345,878
Jail Non Bargaining Unit				
Wages And Fringe Benefits	880,535	880,535	792,644	87,891
Total Jail Non Bargaining Unit	880,535	880,535	792,644	87,891
Jail Purchasing				
Professional Services	191,600	191,510	191,510	
Uniforms	6,000	5,620	5,619	1
Materials And Supplies	75,000	53,250	53,249	
Groceries	500,000	608,056	608,055	1
Medicines	80,000	142,685	134,160	8,525
Minor Apparatus And Tools		2,514	2,513	1
Janitorial Supplies	52,400	69,987	69,987	
Medical Services	95,000	167,777	167,777	
Total Jail Purchasing	1,000,000	1,241,399	1,232,870	8,529
Corrections And Rehabilitation Expenditures	9,206,506	9,329,427	8,887,129	442,298
Less Capital Outlay				
Total Current Corrections And Rehabilitation Expenditures	\$ 9,206,506	9,329,427	8,887,129	442,298
COMMUNITY AND ECONOMIC DEVELOPMENT:				
Economic Development				
Wages And Fringe Benefits	229,819	229,819	189,936	39,883
Administrative Travel	5,000	5,000	4,875	125
Local Mileage	500	500	478	22
Postage	1,000	726	703	23
Books And Subscriptions	50	210		210
Training And Education	1,000	1,114	935	179
Fuel And Lubricants	1,000	1,000	181	819
Materials And Supplies	2,000	2,000	1,941	59
Total Economic Development	240,369	240,369	199,049	41,320
Community Center				
Wages And Fringe Benefits	45,917	19,804	19,800	4
Total Community Center	45,917	19,804	19,800	4
Quad City Community Center				
Wages And Fringe Benefits	65,735	65,975	65,972	3
Local Mileage	1,500	1,178	1,178	
Books And Subscriptions	6,500			
Utilities	17,000	33,250	33,250	
Fuel And Lubricants	2,500	632	632	
Materials And Supplies	1,500	1,016	1,015	1
Minor Apparatus And Tools		170	170	

Continued

WEBB COUNTY, TEXAS
SCHEDULE OF EXPENDITURES
BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2003

	2003			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
COMMUNITY AND ECONOMIC DEVELOPMENT:				
Quad City Community Center-Continued				
Repairs And Maintenance Building	3,500	3,503	3,502	1
Repairs And Maintenance Equipment	2,500	2,001	2,001	
Repairs And Maintenance Vehicles	1,500	117	117	
Janitorial Supplies	1,000	283	282	1
Total Quad City Community Center	103,235	108,125	108,119	6
El Cenizo Community Center				
Wages And Fringe Benefits	38,766	38,974	38,972	2
Car Allowance	1,200	1,200	1,200	
Utilities	12,000	14,225	14,224	1
Fuel And Lubricants	2,000	603	603	
Materials And Supplies	1,000	1,099	1,099	
Minor Apparatus And Tools		243	242	1
Repairs And Maintenance Building	3,000	6,379	6,379	
Repairs And Maintenance Equipment	700	347	347	
Repairs And Maintenance Vehicles	1,000	1,103	1,102	1
Janitorial Supplies	1,000	1,332	1,332	
Total El Cenizo Community Center	60,666	65,505	65,499	6
Larga Vista Center				
Wages And Fringe Benefits	64,069	62,802	62,798	4
Utilities	14,000	17,450	17,110	340
Fuel And Lubricants	4,000	2,650	2,268	382
Materials And Supplies	1,500	1,300	1,300	
Minor Apparatus And Tools		200	200	
Repairs And Maintenance Building	3,000	3,000	2,673	327
Repairs And Maintenance Equipment	1,272	172		172
Repairs And Maintenance Vehicles	2,000	2,000	1,747	253
Janitorial Supplies	1,000	1,000	891	109
Total Larga Vista Center	90,841	90,574	88,986	1,588
Rio Bravo Community Center				
Wages And Fringe Benefits	23,967	23,583	23,579	4
Utilities	10,000	14,598	14,597	1
Fuel And Lubricants	1,500	440	439	1
Materials And Supplies	1,000	999	998	1
Minor Apparatus And Tools		100	100	
Repairs And Maintenance Building	3,000	4,185	4,184	1
Repairs And Maintenance Vehicles	500	7	6	1
Janitorial Supplies	1,000	1,384	1,383	1
Total Rio Bravo Community Center	40,967	45,296	45,287	9
Golf Course				
Wages And Fringe Benefits	389,045	380,493	380,491	2
Administrative Travel	3,500	2,419	2,419	
Dues And Memberships	350	300	300	
Books And Subscriptions	300	295	295	
Equipment Rental	1,500	279	278	1
Professional Services	25,000	8,071	8,070	1
Lease Purchase Principa	88,000	62,674	62,673	1
Utilities	50,000	79,976	79,975	1
Uniforms	3,600	2,872	2,872	
Fuel And Lubricants	10,000	9,144	9,144	
Materials And Supplies	140,000	194,030	194,029	1

Continued

**WEBB COUNTY, TEXAS
SCHEDULE OF EXPENDITURES
BUDGET TO ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2003**

				2003			
					Variance With Final Budget Positive (Negative)		
				Budgeted Amounts	Actual		
				Original	Final	Amounts	
COMMUNITY AND ECONOMIC DEVELOPMENT:							
Golf Course-Continued							
Minor Apparatus And Tools				2,196	2,195		
Repairs And Maintenance Building				25,000	2,569	2,568	1
Repairs And Maintenance Equipment				15,000	16,763	16,762	1
Repairs And Maintenance Vehicles				1,500	518	517	
Janitorial Supplies				300	27	27	
Total Golf Course				753,095	762,626	762,617	9
Parks And Grounds							
Wages And Fringe Benefits				242,716	242,716	238,208	4,508
Administrative Travel				2,000	917	917	
Dues And Memberships				200	170	170	
Equipment Rental				600	68	68	
Uniforms				2,400	3,034	3,034	
Fuel And Lubricants				6,000	3,080	3,080	
Materials And Supplies				3,000	3,217	3,217	
Minor Apparatus And Tools					1,259	1,259	
Repairs And Maintenance Equipment				2,000	984	983	1
Repairs And Maintenance Vehicles				3,000	2,785	2,784	1
Landfill Fees				2,000	20	20	1
Total Parks And Grounds				263,916	258,250	253,739	4,511
Community And Economic Development Expenditures				1,599,006	1,590,549	1,543,097	47,452
Less Capital Outlay							
Total Current Community And Economic Development Expenditures				\$ 1,599,006	1,590,549	1,543,097	47,452
Add Capital Outlay-All Departments					37,397	37,397	
TOTAL GENERAL FUND EXPENDITURES				\$ 48,689,826	50,504,320	47,988,543	2,515,777

Concluded

Headstart Grant # 06CH0929/37
Grant Period 9/01/02 - 8/31/03

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Grant Period 9/01/03 - 8/31/04

Budgeted Amounts		Actual Amounts, Budgetary Basis	Variance with Final Budget- Positive (Negative)	Total Actual Amounts As Of 9/30/03	Total Prior Year As Of 9/30/02
Original	Final				
7,619,881	7,619,881	690,248	(6,929,633)	7,678,964	7,183,743
				720	
1,904,970	1,904,970	174,152	(1,730,818)	2,182,565	1,937,591
<u>9,524,851</u>	<u>9,524,851</u>	<u>864,400</u>	<u>(8,660,451)</u>	<u>9,862,249</u>	<u>9,121,334</u>
4,698,125	4,698,125	425,656	4,272,469	4,395,805	3,963,389
1,798,837	1,798,837	129,016	1,669,821	1,699,981	1,479,221
40,000	40,000	95	39,905	27,365	29,853
208,659	208,659	14,769	193,890	352,908	372,788
269,479	294,479	44,265	250,214	345,367	
604,781	579,781	76,447	503,334	786,096	1,008,492
1,904,970	1,904,970	174,152	1,730,818	2,182,565	1,937,591
				72,162	330,000
<u>9,524,851</u>	<u>9,524,851</u>	<u>864,400</u>	<u>8,660,451</u>	<u>9,862,249</u>	<u>9,121,334</u>

Webb County, Texas
Capital Projects Interest Income, Series 2001
Budget and Actual (with Variances)
Year Ended September 30, 2003

		2003		
		Original and Final Budgeted Amounts	Actual	Variance Favorable (Unfavorable)
REVENUES				
Interest		\$ 50,000	68,222	18,222
Total Revenues		\$ 50,000	68,222	18,222
EXPENDITURES				
Capital Projects:		\$		
Issanace Cost				
Total Expenditures		\$		
Excess (Deficiency) Of Revenue Over (Under) Expenditures		50,000	68,222	18,222
Other Financing Sources (Uses):				
Transfer Out		\$ (27,577)	(27,577)	
Total Other Financing Sources(Uses)		\$ (27,577)	(27,577)	
Net Change In Fund Balance		\$ 22,423	40,645	18,222
Fund Balance - Beginning			134,565	
Fund Balance - Ending			\$ 175,210	

Webb County, Texas
Capital Projects Interest Income, Series 2002
Budget and Actual (with Variances)
Year Ended September 30, 2003

		2003		
		Original and Final Budgeted Amounts	Actual	Variance Favorable (Unfavorable)
REVENUES				
Interest		\$ 50,000	53,375	3,375
Total Revenues		\$ 50,000	53,375	3,375
EXPENDITURES				
Capital Projects:		\$		
Issanace Cost				
Total Expenditures		\$		
Excess (Deficiency) Of Revenue Over (Under) Expenditures		50,000	53,375	3,375
Other Financing Sources (Uses):				
Transfer Out		\$		
Total Other Financing Sources(Uses)		\$		
Net Change In Fund Balance		\$ 50,000	53,375	3,375
Fund Balance - Beginning			878	
Fund Balance - Ending			\$ 54,253	

**Webb County, Texas
Juvenile Youth Village
Budget and Actual (with Variances)
Year Ended September 30, 2003**

		2003	
		Original and Final Budgeted Amounts	Variance Favorable (Unfavorable)
REVENUES			
Interest	\$	250,000	146,263 (103,737)
Total Revenues	\$	<u>250,000</u>	<u>146,263 (103,737)</u>
EXPENDITURES			
Capital Projects:	\$		
Professional Services		1,000,000	74,930 925,070
Construction in Progress		10,082,250	155 10,082,095
Issuance Cost	\$		
Total Expenditures	\$	<u>11,082,250</u>	<u>75,085 11,007,165</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(10,832,250)	71,178 10,903,428
Other Financing Sources (Uses):			
Bond Proceeds	\$		
Total Other Financing Sources(Uses)	\$		
Net Change In Fund Balance	\$	<u>(10,832,250)</u>	<u>71,178 10,903,428</u>
Fund Balance - Beginning			11,085,356
Fund Balance - Ending			<u>\$ 11,156,534</u>

Webb County, Texas
Notes to Schedule of Revenues, Expenditures, and Changes to Fund Balance
Budget and Actual
September 30, 2003

BUDGETARY INFORMATION - Operating budgets for the governmental fund types are legally adopted each year for the General Fund, Special Revenues Funds, Debt Service Funds and Capital Projects Funds – major fund on the same modified accrual basis used to reflect actual revenues and expenditures.

Operating budgets are also legally adopted each year for the proprietary funds on the same accrual basis used to reflect actual revenues and expenses.

The adopted budget normally covers all funds existing at the time the annual budget is adopted. However federal grants, state grants and assistance programs included in the Special Revenue Funds and Capital Projects Funds Non-major are budgeted by grant period and project-length financial plans are adopted rather than by fiscal year.

The County follows these procedures set by The Texas Local Government Code, (Code) Chapter 111 "County Budget" in establishing the budgetary data reflected in the financial statements:

The County Judge serves as the Budget Officer for the Commissioners Court (Court) of the County. Each department submits a budget request to the County Judge. The County Judge, with the assistance of the County Auditor, prepares a budget to cover all the proposed expenditures for the succeeding fiscal year. The budget establishes an appropriation for the estimated expenditures to be included in the proposed budget. The County Judge also estimates the revenues available from all sources and to be derived from taxes to be levied and collected to cover the budget. In practical application, very seldom is the proposed budget balanced from the undesignated fund balance. Once the proposed budget is completed and balanced, it is filed with the County Clerk by July 31st for public inspection by any taxpayer. The Court, the governmental body of the County, regarding the proposed budgets, holds public hearings. The Court may increase or decrease the budgeted amounts for the various funds and departments. After final approval of the budget, the Court may spend county funds only in strict compliance with the budget. The Court may levy taxes only in accordance with the budget. The Court is authorized to transfer budgeted amounts between departments or categories during the year; however, public notice must be given when adopting any revisions to the budget. The County Auditor is responsible for monitoring the expenditures of the various funds and departments to prevent expenditures from exceeding line item appropriations.

The County Auditor reports to the Court on a monthly basis to inform on the condition of the various funds, departments and line item accounts. Management has no authority to make changes to the budget without the Court approval. Budgetary controls exist at the expenditures line item and control at the department level. Operating budgeted amounts reflected in the financial statements represent the final budget as amended by the Commissioners' Court. "Personnel General Order" by department and by fund and an "Operational General Order" are adopted by the Court for approving personnel

positions and immediate and non-immediate payments for financial processing procedures for each fiscal year. "Amending the Budget" is a section that specifically directs how to request line item transfers only during the last six months of the fiscal year. The Commissioners' Court is very actively involved in the administration of the operating budgets for the county, and no line item amendments shall be made, except those from state and federal funding sources, without the Court's prior approval.

The Code stipulates that Court may authorize an emergency expenditure as an amendment to the budget only in case of grave public necessity to meet an unusual and unforeseen condition that could not have been included in the original budget through the use of reasonably diligent thought and attention."

Function/Program	<u>Increase</u> <u>(Decrease)</u>
General government	334,788
Public safety	(122,863)
Justice system	527,498
Health and human services	923,210
Infrastructure and environmental services	-
Corrections and rehabilitation	122,921
Community and economic development	(8,457)
Capital Outlay	37,397
Transfer Out	<u>300,000</u>
Total Budget Amendments	<u><u>2,114,494</u></u>

General government had budget amendments to increase general operations for utilities for \$ 185,046, the County Judge's office increase \$ 209,680 for personnel cost and (\$ 63,511) came from building maintenance personnel cost. The capital outlay was a line item transfer funded from building maintenance operations.

Public safety and Corrections and rehabilitation were line item transfers between functions in the sheriff departments for operations from personnel cost.

Health and human services had budget amendments for increased indigent health care expenditures.

Justice system budget amendments were for \$ 323,320 indigent defense for judicial general department due to State's mandates for Senate Bill #7 "Texas Fair Defense Act," and \$ 102,000 for the general operations – administration of justice department for autopsies expenditures. The balance was for increase personnel cost at the District Clerk, County Clerk and the Pre Trial Services departments.

The operating transfer out was to fund the Library Fund for Larga Vista and El Cenizo, Texas for \$ 150,000 per library.

All budget amounts presented in the accompanying supplementary information reflect the original budget and the final budgeted amounts (that have been adjusted for legally authorized revisions of the annual budgets during the year). The County payroll

clearing fund requires no budget. The election contract services fund requires no budget according to the election code.

<u>Governmental Funds</u>	<u>Original Adopted Budget</u>	<u>Final Revised Budget</u>
Major Fund		
General Fund	48,722,688	50,837,182
Special Revenue Fund		
Headstart Program as of 08/31/2003	9,500,721	9,799,823
Headstart Program as of 08/31/2004	9,524,851	9,524,851
Capital Projects Funds		
Interest Income, Series 2001		27,577
Interest Income, Series 2002		
Juvenile Youth Village Fund		11,082,250
Other Governmental Funds	<u>42,483,668</u>	<u>75,617,369</u>
Total	\$ <u>110,231,928</u>	\$ <u>156,889,052</u>

Encumbrances outstanding at year-end do not represent GAAP expenditures or liabilities but represent budgetary accounting controls. All governmental fund budgets are maintained on the modified accrual basis of accounting except that budgetary basis expenditures include purchase orders and contracts (encumbrance) issued for goods and services not received at year-end.

The actual results of operations are presented in accordance with GAAP, and the County's accounting policies do not recognize encumbrances as expenditures until the period in which the goods and services are actually received and a liability is incurred. All encumbrances lapse at the end of year. At year-end all outstanding encumbrances are presented as purchase order commitments.

Grant awards representing state and/or federal funding sources included in the special revenues and capital projects funds are project-period or entity differences. Grant awards are initially approved by the Commissioners' Court for the grants' special terms and conditions for contractual performance. All subsequent budget amendments are approved by the various granting agencies governing bodies during the fiscal year and by the Court. In addition to the agencies' governing bodies and the Court, the Board of District Judges approves amendments for the Community Justice Assistance Division grants for the Adult Probation and Texas Juvenile Probation Commission grants for the Juvenile Probation special revenue funds.

Webb County, Texas
Required Supplementary Information
September 30, 2003

Required Supplemental Information - Pension Schedules
SCHEDULE OF FUNDING PROGRESS

Actuarial Valuation Date	(a) Actuarial Value of Assets	(b) Actuarial Accrued Liability (AAL)	(b-a) Unfunded AAL (UALL)	(a/b) Funded Ratio	(c) Annual Covered Payroll (1)	((b-a)/c) UAAL as a Percentage of Covered Payroll
1995	25,121,661	26,552,751	1,431,090	94.61%	17,267,309	8.29%
1996	27,966,045	29,918,538	1,952,493	93.47%	18,652,953	10.47%
1997 (2)	31,007,225	33,464,090	2,456,865	92.66%	23,000,529	10.68%
1998	34,576,893	37,695,179	3,118,286	91.73%	25,267,205	12.34%
1999	38,980,680	42,449,840	3,469,160	91.83%	27,560,693	12.59%
2000	43,995,130	47,403,979	3,408,849	92.80%	29,705,993	11.48%
2001	48,742,504	53,768,531	5,026,027	90.65%	31,662,450	15.87%
2002	53,575,361	59,754,394	6,179,033	89.66%	35,507,037	17.40%

(1) The annual covered payroll is based on the employee contributions received by TCDRS for the year ending with the valuation date.

(2) Revised economic and demographic assumptions due to an experience review were first reflected in this valuation.

SCHEDULE OF EMPLOYER CONTRIBUTIONS

Accounting Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
1995	937,548	100%	- 0 -
1996	1,177,795	100%	- 0 -
1997	1,311,881	100%	- 0 -
1998	1,559,893	100%	- 0 -
1999	1,770,801	100%	- 0 -
2000	1,861,316	100%	- 0 -
2001	2,061,148	100%	- 0 -
2002	2,827,957	100%	- 0 -

Webb County, Texas
Required Supplementary Information
September 30, 2003

TREND INFORMATION

Actuarial Valuation Date	12/31/1995	12/31/1996	12/31/1997	12/31/1998	12/31/1999
Actuarial Cost Method	entry age	entry age	entry age	entry age	entry age
Amortization Method	level percentage of payroll, closed	level percentage of payroll, closed	level percentage of payroll, opened	level percentage of payroll, opened	level percentage of payroll, opened
Amortization Period in Years	23.0	25.0	20.0	20.0	20.0
Asset Valuation Method	amortized cost for bonds: no equities	amortized cost for bonds: no equities	long-term appreciation with adjustment	long-term appreciation with adjustment	long-term appreciation with adjustment
Actuarial Assumptions:					
Investment Return (1)	8.00%	8.00%	8.00%	8.00%	8.00%
Projected Salary Increases (1)	6.2%	6.2%	5.9%	5.9%	5.9%
Inflation	4.5%	4.5%	4.0%	4.0%	4.0%
Cost-Of-Living Adjustments	0.0%	0.0%	0.0%	0.0%	0.0%
(1) Includes inflation at the stated rate					

Actuarial Valuation Date	12/31/2000	12/31/2001	12/31/2002
Actuarial Cost Method	entry age	entry age	entry age
Amortization Method	level percentage of payroll, opened	level percentage of payroll, opened	level percentage of payroll, opened
Amortization Period in Years	20.0	20.0	20.0
Asset Valuation Method	long-term appreciation with adjustment	long-term appreciation with adjustment	long-term appreciation with adjustment
Actuarial Assumptions:			
Investment Return (1)	8.00%	8.00%	8.00%
Projected Salary Increases (1)	5.9%	5.5%	5.5%
Inflation	4.0%	3.5%	3.5%
Cost-Of-Living Adjustments	0.0%	0.0%	0.0%
(1) Includes inflation at the stated rate			

Webb County, Texas
Combining Balance Sheet - Nonmajor Governmental Funds - Summary
September 30, 2003

	<u>Special Revenues</u>	<u>Capital Projects</u>	<u>Debt Service</u>	<u>Total-Nonmajor Governmental Funds</u>
ASSETS				
Cash and cash equivalents	4,454,824	1,806,777	150,129	6,411,730
Investments	-	-	-	-
Taxes receivable, net	277,071	-	1,271,644	1,548,715
Due from other funds	2,669,164	8,519,126	309,603	11,497,893
Receivable from other governments	1,756,651	596,817	-	2,353,468
Other receivables	106,794	-	-	106,794
Inventories	3,240	-	-	3,240
Prepaid expenses	5,076	2,185	53,212	60,473
Total assets	<u>9,272,820</u>	<u>10,924,905</u>	<u>1,784,588</u>	<u>21,982,313</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	359,627	327,466	2,404	689,497
Due to other funds	2,683,736	1,934,063	297,767	4,915,566
Payable to other governments	93,264	-	-	93,264
Deferred revenue	613,005	-	1,205,791	1,818,796
Other accrued expenses	300,267	-	-	300,267
Other payables	77,609	372,489	-	450,098
Total liabilities	<u>4,127,508</u>	<u>2,634,018</u>	<u>1,505,962</u>	<u>8,267,488</u>
Fund balances:				
Reserved for:				
Inventories	3,240	-	-	3,240
Encumbrances	-	-	-	-
Prepaid expenses	-	-	-	-
Debt service	-	-	577,819	577,819
Capital projects	-	10,658,446	-	10,658,446
Other purposes	3,975,938	-	-	3,975,938
Unreserved	1,166,134	(2,367,559)	(299,193)	(1,500,618)
Total fund balances	<u>5,145,312</u>	<u>8,290,887</u>	<u>278,626</u>	<u>13,714,825</u>
Total liabilities and fund balances	<u>\$ 9,272,820</u>	<u>\$ 10,924,905</u>	<u>\$ 1,784,588</u>	<u>\$ 21,982,313</u>

Webb County, Texas
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds - Summary
For the Year Ended September 30, 2003

	Special Revenues	Capital Projects	Debt Service	Total-Nonmajor Governmental Funds
REVENUES				
Property Taxes	288,166	-	5,870,697	6,158,863
Sales and miscellaneous taxes	362,359	-	-	362,359
Fees and fines	2,373,167	-	-	2,373,167
Licenses and permits	-	-	-	-
Intergovernmental	9,595,073	1,221,475	-	10,816,548
Charges for services	3,788,209	-	-	3,788,209
Investment earnings	48,208	30,585	47,757	126,550
Miscellaneous	1,351,513	-	47,195	1,398,708
Grant matching	1,040,579	65,000	-	1,105,579
Other revenue 2	-	-	-	-
Total revenues	<u>18,847,274</u>	<u>1,317,060</u>	<u>5,965,649</u>	<u>26,129,983</u>
EXPENDITURES				
Current:				
General government	727,477	246,643	216,398	1,190,518
Public safety	1,865,442	35,537	-	1,900,979
Justice system	2,900,694	163,936	-	3,064,630
Health and human services	2,890,090	-	-	2,890,090
Infrastructure and environmental services	4,453,111	-	-	4,453,111
Education	-	-	-	-
Corrections and rehabilitation	3,336,218	-	-	3,336,218
Community and economic development	587,643	34,970	-	622,613
Debt Service	-	-	-	-
Principal	65,637	-	3,372,825	3,438,462
Interest and other charges	101,119	-	2,970,148	3,071,267
Payments to escrow agent	-	-	85,554	85,554
Capital outlay	1,286,852	3,485,523	-	4,772,375
Total Expenditures	<u>18,214,283</u>	<u>3,966,609</u>	<u>6,644,925</u>	<u>28,825,817</u>
Excess (deficiency) of revenues over expenditures	<u>632,991</u>	<u>(2,649,549)</u>	<u>(679,276)</u>	<u>(2,695,834)</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	12,610,000	12,610,000
Capital leases issued	1,013,240	-	-	1,013,240
Premium (discount) on bonds issued	-	-	430,011	430,011
Payments to refunded bond escrow agent	-	-	(12,823,613)	(12,823,613)
Transfers in	363,904	327,577	163,685	855,166
Transfers out	(844,002)	(45,587)	-	(889,589)
Total other financing sources and uses	<u>533,142</u>	<u>281,990</u>	<u>380,083</u>	<u>1,195,215</u>
Net change in fund balances	<u>1,166,133</u>	<u>(2,367,559)</u>	<u>(299,193)</u>	<u>(1,500,619)</u>
Fund balances - beginning, Restated	<u>3,979,179</u>	<u>10,658,446</u>	<u>577,819</u>	<u>15,215,444</u>
Fund balances - ending	<u><u>5,145,312</u></u>	<u><u>8,290,887</u></u>	<u><u>278,626</u></u>	<u><u>13,714,825</u></u>



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NON-MAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

WEBB COUNTY FUNDS

WEBB COUNTY CLERK ARCHIVE FUND

These revenues are in compliance to state law to providing a copy in a format other than paper of a record maintained by County Clerk.

WEBB COUNTY HOTEL/MOTEL OCCUPANCY TAX FUND

This fund accounts for revenues received from the levy of hotel/motel occupancy taxes. The revenues have been designated for recreational and tourist promotional activities.

WEBB COUNTY RECORDS MANAGEMENT AND PRESERVATION

These revenues are collected by Webb County in compliance with state law to cover records management & preservation cost for Webb County.

WEBB COUNTY CLERK RECORDS MANAGEMENT AND PRESERVATION

These revenues are collected by Webb County in compliance with state law to cover records management & preservation cost for the Webb County Clerk.

ROAD AND BRIDGE FUND

The Road and Bridge Fund is a constitutional fund established to account for resources restricted for constructing and maintaining roads and bridges. The County is divided into four precincts. A consolidated budget is provided for all precincts and is administered by the Road and Bridge Superintendent.

WEBB COUNTY TAX ASSESSOR VEHICLE INVENTORY TAX

These revenues are earned by the department in compliance with state law to defray the cost of vehicle inventory operations.

JUSTICE COURT TECHNOLOGY FUND

These revenues are earned by the County Justice of the Peace departments in compliance with state law to purchase technological enhancements for Justice of the Peace Courts.

ELECTION CONTRACT SERVICE FUND

These revenues are earned by the election department from contracting with governmental entities to administer their elections.

NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED
Special Revenue Funds - Continued

WEBB COUNTY FUNDS - continued

WEBB COUNTY CRT RESIDENTIAL TREATMENT CENTER

The revenues represent basic rent payment from the Webb County Restitution/Court Residential Treatment Center and provide for the payments of principal and interest for Certificates of Participation, Series 1997.

WEBB COUNTY CONSTABLE PRECINCT 1 FEDERAL FORFEITURE

These revenues are earned by the department and represent federal equitable sharing forfeitures with specific spending restrictions according to federal guidelines.

WEBB COUNTY CONSTABLE PRECINCT 4 FEDERAL FORFEITURE

These revenues are earned by the department and represent federal equitable sharing forfeitures with specific spending restrictions according to federal equitable sharing guidelines.

WEBB COUNTY SHERIFF FEDERAL FORFEITURE

These revenues are earned by the department and represent federal equitable sharing forfeitures with specific restrictions according to federal guidelines.

WEBB COUNTY SHERIFF STATE FORFEITURE

These funds account for certain revenues that are used for investigation of crime purposes.

WEBB COUNTY DISTRICT ATTORNEY FEDERAL FORFEITURE

These revenues are earned by the department and represent federal equitable sharing forfeitures with specific spending restrictions according to federal guidelines.

WEBB COUNTY DISTRICT ATTORNEY STATE FORFEITURE

These funds account for certain revenues that are used for investigation of crime purposes.

DRUG IMPACT COURT RESERVE

Revenues are from fines levied by the Drug Impact Court. This fund is to build a reserve for future Drug Impact Court expenditures.

NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED
Special Revenue Funds - Continued

WEBB COUNTY FUNDS - continued

COURTHOUSE SECURITY FEES FUND

These revenues are collected by Webb County in compliance with state law to cover security costs.

GRAFFITI ERADICATION FUND

This fund is used to account for fees assessed and collected by the County's five justices of the peace for the purpose of cleaning graffiti. Expenditures are authorized by the County's Commissioners' Court.

DISTRICT ATTORNEY HOT CHECK FEE FUND

This fund is administered by the District Attorney's office. Service charges for collections of insufficient fund checks are recorded here.

LAREDO-WEBB COUNTY CHILD WELFARE UNIT

The Laredo-Webb County Child Welfare Unit (Unit) was created under the State of Texas statutes, Texas Department of Human Services and Webb County, Texas. The parties agreed to enter into a county-wide, jointly financed, state administered, regionally operated child protection programs to meet the needs of abused and/or neglected children and children with special needs, including, but not limited to, adoption. The Unit is a blended component unit of Webb County, Texas.

WEBB COUNTY SHERIFF INMATE COMMISSARY SALES COMMISSION

This fund records revenue from commissions from gross commissary sales and expenditures are designated for the benefit of Webb County inmates.

RURAL RAIL TRANSPORTATION DISTRICT

This fund was established January 2003 to provide the essential elements for the continued economic vitality and of the County's rural area according to Article 6550c.

PAYROLL CLEARING

The Webb County Payroll Fund accounts for payroll transactions for Webb County

NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED
Special Revenue Funds - Continued

CITY OF LAREDO

CITY OF LAREDO HOMELESS PREVENTION FUND

Revenues are from the City of Laredo, Texas. This program is used to assist individuals and/or families on the verge of becoming homeless, they are assisted with utility, rent, and/or mortgage payments.

ELDERLY NUTRITION PROGRAM

Revenues are from the City of Laredo, Texas. These funds are used to provide meals and other nutrition services to older people with the greatest economic or social need.

FEDERAL GRANTS

U.S. Department of Health and Human Services

CHILDREN'S JUSTICE ACT CLUSTER COURT

Revenues are for the implementation of the cluster court, which covers a four county area, Duval, Jim Hogg, Webb and Zapata.

COMPREHENSIVE ENERGY ASSISTANCE PROGRAM

Revenues are from the Texas Department of Housing and Community Affairs. These funds are to be used for energy assistance of Webb County residents.

WEATHERIZATION ASSISTANCE FOR LOW INCOME PERSONS-LIHEAP

Revenues are from the U.S. Department of Health and Human Services pass through the Texas Department of Housing and Community Affairs. These funds are used to weatherize homes for low-income families, the elderly, and handicapped persons.

WEATHERIZATION ASSISTANCE FOR LOW INCOME PERSONS-DOE

Revenues are from the U.S. Department of Energy passed through Texas Department of Housing and Community Affairs. These funds are used to weatherize home for low-income families, the elderly and handicapped persons.

COMMUNITY SERVICE BLOCK GRANT

Revenues are from the Texas Department of Housing and Community Affairs. These funds are used to provide a range of services to address the needs of low income individuals to ameliorate the causes and conditions of poverty.

NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED
Special Revenue Funds - Continued

FEDERAL GRANTS - continued

MEALS ON WHEELS

Revenues are from the U.S. Department of Health and Human Services and the City of Laredo, Texas. These funds are used to help alleviate and prevent malnutrition by providing home delivery of nutritious meals.

U.S. Department of Housing and Urban Development

WEBB COUNTY SELF HELP CENTER PROGRAM – TCDP CONTRACT #718003

Revenues are from Texas Department of Housing and Community Affairs. This program will provide housing and community development services and infrastructure improvements to colonias. Additionally, outreach and educational services will be provided to colonia residents.

WEBB COUNTY HUD COLONIA INITIATIVES PROGRAM #B-98-RH-TX-0003

Revenues are from U.S. Department of Housing and Urban Development. This program addresses housing needs by providing housing activities that benefit low to moderate income families in the form of room additions or housing rehabilitations.

WEBB COUNTY HUD NEIGHBORHOOD INITIATIVES PROGRAM #B-00-NI-TX-WC-0002

Revenues are from U.S. Department of Housing and Urban Development. This program addresses housing needs by providing housing activities that benefit low to moderate income families in the form of housing rehabilitations and indoor plumbing improvements.

WEBB COUNTY SELF HELP CENTER PROGRAM – TCDP CONTRACT #721003

Revenues are from Texas Department of Housing and Community Affairs. This program will provide housing and community development services and infrastructure improvements to colonias. Additionally, outreach and educational services will be provided to colonia residents.

U.S. Department of Agriculture

CHILD AND ADULT CARE FOOD PROGRAM

These revenues are provided by the Department of Human Services. This program provides nutritional meals to students participating in the Head Start Program.

NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED
Special Revenue Funds - Continued

FEDERAL GRANTS - continued

U.S. Department of Justice

CRIMINAL JUSTICE DIVISION-PURCHASE OF JUVENILE JUSTICE ALTERNATIVES

Revenues are from the Office of the Governor, Criminal Justice Division of the State of Texas. Funds are provided to purchase services for juvenile rehabilitation.

CRIMINAL JUSTICE DIVISION - JUVENILE ACCOUNTABILITY INCENTIVE BLOCK GRANT

Revenues are from the Office of the Governor. These funds assist early prevention And early intervention projects to address conditions that contribute to delinquent behavior.

COMMUNITY JUSTICE DIVISION – SCHOOL BASED ANTI-TRUANCY BOOTCAMP FUND

Revenues are from the Office of the Governor. These funds are awarded to provide eight full time drill instructors to operate bootcamps at area middle schools targeting truants.

CRIMINAL JUSTICE DIVISION - STDC JUVENILE ACCOUNTABILITY INCENTIVE BLOCK

Revenues are passed through South Texas Development Council. These funds were appropriated for training and education regarding delinquent behavior.

CRIMINAL JUSTICE DIVISION – DISTRICT ATTORNEY’S INITIATIVE AGAINST DOMESTIC VIOLENCE

Revenues are from the Office of the Governor, Criminal Justice Division of the State of Texas. These funds are used to support programs assisting victims with services necessary to speed their recovery from a criminal act and aid them in the criminal justice process.

CRIMINAL JUSTICE DIVISION - DISTRICT ATTORNEY’S DOMESTIC VIOLENCE-COUNSELORS

Revenues are from the Office of the Governor, Criminal Justice Division of the State of Texas. These funds are to be used to employ two domestic violence counselors.

NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED
Special Revenue Funds - Continued

FEDERAL GRANTS - continued

DRUG ENFORCEMENT AGENCY - NARCOTICS TASK FORCE

Revenues are from the Office of the National Drug Control Policy. These funds are used to implement the High Intensity Drug Trafficking Area (HIDTA) Program. This program enhances and coordinates America's drug-control efforts among Local, State and Federal law enforcement agencies in order to eliminate or reduce drug trafficking and its harmful consequences in critical regions of the United States.

CRIMINAL JUSTICE DIVISION - WOMEN'S LEGAL ADVOCATE (PROSECUTOR)

Revenues are from the Office of the Governor, Criminal Justice Division of the State of Texas. These funds provide legal representation to female victims of domestic violence in criminal and civil cases.

CRIMINAL JUSTICE DIVISION - WOMEN'S LEGAL ADVOCATE

Revenues are from the Office of the Governor, Criminal Justice Division of the State of Texas. These funds are used to employ one court advocate to assist female victims by processing applications for protective orders, preparing motions for the prosecutors in criminal cases.

CRIMINAL JUSTICE DIVISION - CITY OF LAREDO FINANCIAL TASK FORCE

Revenues are from the Office of the National Drug Control Policy, Criminal Justice Division through a grant awarded to the City of Laredo. This grant funds a multi-agency, multi-jurisdictional Financial Task Force that combines the efforts of federal, state and local law enforcement.

CRIMINAL JUSTICE DIVISION - CITY OF LAREDO MULTI-AGENCY NARCOTICS TASK FORCE

Revenues are from the Office of the National Drug Control Policy, Criminal Justice Division through a grant awarded to the City of Laredo. The Task Force is dedicated to combating the buying, selling, smuggling, and distributing of drugs.

NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED
Special Revenue Funds - Continued

FEDERAL GRANTS - continued

C.O.P.S IN SCHOOL PROGRAM

Revenues are from the U. S. Department of Justice Office of Community Oriented Policing Services. Funds are use to employ six additional School Resource Officers.

LOCAL LAW ENFORCEMENT BLOCK GRANT

Revenues are from the U.S. Department of Justice Office of Justice Programs. These funds are used to purchase law enforcement equipment.

LOCAL LAW ENFORCEMENT BLOCK GRANT

Revenues are from the U.S. Department of Justice Office of Justice Programs. These funds are to be used to purchase law enforcement equipment.

C.O.P.S. UNIVERSAL HIRING

Revenues are from the U.S. Department of Justice Office of Community Oriented Policing Services. Funds are used for five new full-time officers and five part-time officers.

U.S. Federal Emergency Management Agency

WELFARE EMERGENCY FOOD AND SHELTER PROGRAM

Revenues are provided from the U.S. Federal Emergency Management Agency. These funds are used to provide rural area participants with assistance in paying utilities.

U.S. Department of Transportation

PUBLIC TRANSPORATION FOR NON-UBRANIZED AREAS

Revenues are from the U.S. Department of Transportation. This program is used to enhance the access of persons living in rural areas to health care, public services, education and employment.

NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED
Special Revenue Funds - Continued

FEDERAL GRANTS - continued

U.S. Department of Labor

EMPLOYMENT AND TRAINING ADMINISTRATION - WELFARE TO WORK PROGRAM

Revenues are provided from the U.S. Department of Labor to assist approximately 151 qualified individuals by providing training support and job retention services and other job acquisition and retention services.

Other Federal financial Assistance

U.S. TREASURY DEPT. BUREAU OF A.T.F. GANG RESISTANCE & EDUCATION AND TRAINING (G.R.E.A.T.) PROGRAM.

Revenues are from the U.S. Alcohol, Tobacco & Firearms Agency. This grant uses the skill of ATF, State, and Local Law Enforcement Personnel to develop a program to educate youths about the dangers associated with joining street gangs.

STATE GRANTS

Community Justice Assistance Division

COMMUNITY CORRECTIONS

These revenues are from the State of Texas Community Justice Assistance Division and from payments by program participants. A Pre-sentence Investigation Unit will provide the courts with in-depth information, alternative sanctions and supervision plans based on Defendants needs/risks factor.

DAY REPORTING CENTER

Revenues are from the State of Texas Community Justice Assistance Division. The fund provides an outlet for community service and continued education.

RESIDENTIAL TREATMENT CENTER

These revenues are from the State of Texas Community Justice Assistance Division and from payments by program participants. The center serves as an alternative to incarceration in the Institutional Division of the Texas Department of Criminal Justice.

NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED
Special Revenue Funds - Continued

STATE GRANTS - continued

BASIC SUPERVISION PROGRAM

These revenues are from the State of Texas Community Justice Assistance Division and from Adult Probation fees collected. Adult Probation Fund rehabilitates offenders and takes action against probationers who are unable to follow court imposed probation rules.

TREATMENT INCARCERATION PROGRAM

These revenues are from the State of Texas Community Justice Assistance Division. The Treatment Incarceration Program contracts for outpatient, inpatient, and detoxification services for offenders currently on community supervision with an alcohol/drug related illness.

MENTALLY IMPAIRED CASELOAD

These revenues are from the State of Texas Community Justice Assistance Division. Funds are used to pay the salary of the Community Supervision Officer working with a specialized caseload of mental health offenders.

Texas Department of Housing and Community Affairs

SYSTEM BENEFIT FUNDS PROGRAM

Revenues are from the Texas Department of Housing and Community Affairs. These funds are used to weatherize home for low-income families, the elderly, and handicapped persons.

Texas Juvenile Probation Commission

VERTEX TARGETED OPPORTUNITIES

Revenues are from Texas Juvenile Probation Commission. Vertex Targeted Opportunities, Inc., a business unit of Unificare, LTD., provides professional assistance to explore opportunities for new Federal Financial Participation (FFP), to review prospects for expansion of existing FFP, and to secure additional FFP as may be appropriated for the board.

NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED
Special Revenue Funds - Continued

STATE GRANTS - continued

BORDER PROJECT

Revenues are from the Texas Juvenile Probation Commission to provide juvenile supervision program.

COMMUNITY CORRECTIONS

Revenues are from the Texas Juvenile Probation Commission to provide Community Based Juvenile Probation and Detention Services to ensure public safety and assist juvenile offenders in becoming productive and reasonable adults.

STATE AID

Revenues are from the Texas Juvenile Probation Commission State Aid Program. The Texas Juvenile Probation provides probation services, vocational training and work programs for juveniles.

JUVENILE JUSTICE ALTERNATIVE EDUCATION PROGRAM

Revenues are from the Texas Education Agency which are to be used to implement provisions of Chapter 37 of the Texas Education Code which requires juvenile justice alternative education programs be established to service local area school districts.

JUVENILE OFFICERS' SALARY SUPPLEMENT

Revenues are from the Texas Juvenile Probation Commission. These funds are used as supplement pay for Detention Officers, Probation Officers and Drill Officers.

PROGRESSIVE SANCTIONS LEVEL 1-2-3 PROGRAMS

Revenues are from the Texas Juvenile Probation Commission to provide funding for a variety of programs and services for juvenile offenders who are in early stages of delinquency to prevent further penetration into the juvenile justice system.

Texas Automobile Theft Prevention Authority

CRIMINAL JUSTICE DIVISION - CITY OF LAREDO AUTO THEFT TASK FORCE

Revenues are from the Office of the Governor, Criminal Justice Division through a grant awarded to the City of Laredo. The Task Force will detect, investigate and apprehend individuals involved in auto theft in the area.

NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED
Special Revenue Funds - Continued

STATE GRANTS - continued

Texas Water Development Board

HIGHWAY 59 FACILITY PLAN CONTRACT 2001-483-441

Revenues are from the Texas Water Development Board and Border Environment Cooperation Commission. These funds are used for a facility engineering plan for the economically distressed area known as highway 59 colonias.

Texas Parks & Wildlife Department

COMMUNITY OUTDOOR OUTREACH PROGRAM

Revenues are from the State of Texas Department of Parks and Wildlife and are designated to increase the availability of public recreation and resources to people who meet the project's guidelines.

Texas Higher Education Coordinating Board

CAA EMERGENCY FOOD AND SHELTER

Revenues are from Texas Higher Education Coordinating Board. Revenues are used to buy school supplies and educational material for Gear-Up / CAA TAMU University tour.

Revenues are from Webb County and are designated to support payroll expenditures for the Community Action Agency Emergency Food and Shelter programs.

Revenues are provided by CPL Retail Energy for the Neighbor-to-Neighbor Program. The funds are to be used to help needy people experiencing an energy emergency or crisis.

Texas State Comptroller

STATE COMPTROLLER'S OFFICE SENATE BILL 55

These revenues are to be used for enforcement and compliance activities of tobacco sales as suggested by the comptroller.

STATE COMPTROLLER'S OFFICE - LAW ENFORCEMENT

These revenues are from the State Comptroller's Office. This grant provides for continued training and education for Webb County law enforcement officers.

NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED
Special Revenue Funds - Continued

STATE GRANTS - continued

STATE COMPTROLLER'S OFFICE - 49TH DISTRICT COURT

Revenues are from the State Comptroller's Office. This grant is used to supplement payroll and operating expenditures for administration of justice.

Office of the Attorney General

OFFICE OF THE ATTORNEY GENERAL CONTRACT #00-03847.A2

Revenues are from The Office of The Attorney General. The purpose of this agreement is to provide the Webb County Child Support registry with mechanism for supporting and improving the IV-D child support case services provided by the County.

JAIL MATCH/PATCH PROGRAM (Mamas and their children/Papas and their Children)

The purpose of the Program is to maintain and strengthen the parent child relationship during the incarceration of the parent.

Criminal Justice Division

POLICE ACTIVITY LEAGUE (PAL)

Revenues are from the Office of the Governor, Criminal Justice Division of the State of Texas. These funds are used to implement a program to deter juvenile crime.

MEDIATION PROGRAM

Revenues are from the Office of the Governor, Criminal Justice Division of the State of Texas. These funds are used to support a program against domestic violence.

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2003

	<u>Webb County Clerk Archive</u>	<u>Webb County Hotel/Motel Occupancy Tax</u>	<u>Webb County Records Management and Preservation</u>	<u>Webb County Clerk Records Management and Preservation</u>
ASSETS				
Cash and cash equivalents	\$ -	\$ 232,345	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	63,989	-	13,257	4,744
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	248	-
Total assets	<u>63,989</u>	<u>232,345</u>	<u>13,505</u>	<u>4,744</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	4,000	448	489
Due to other funds	-	119,686	1,352	119
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenses	-	-	4,107	1,321
Other payables	-	-	-	-
Total liabilities	<u>-</u>	<u>123,686</u>	<u>5,907</u>	<u>1,929</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	-	-	-	-
Other purposes	37,102	205,933	4,304	12,054
Unreserved	26,887	(97,274)	3,294	(9,239)
Total fund balances	<u>63,989</u>	<u>108,659</u>	<u>7,598</u>	<u>2,815</u>
Total liabilities and fund balances	<u>\$ 63,989</u>	<u>\$ 232,345</u>	<u>\$ 13,505</u>	<u>\$ 4,744</u>

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2003

	<u>Road and Bridge</u>	<u>Webb County Tax Assessor Vehicle Inventory Tax</u>	<u>Justice Court Technology</u>	<u>Election Contract Services</u>
ASSETS				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 92,864
Taxes receivable, net	277,071	-	-	-
Due from other funds	1,522,361	-	82,574	3,835
Receivable from other governments	32,211	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>1,831,643</u>	<u>-</u>	<u>82,574</u>	<u>96,699</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	63,857	-	-	-
Due to other funds	10,227	-	-	3,675
Payable to other governments	-	-	-	-
Deferred revenue	266,922	-	-	-
Other accrued expenses	76,718	-	-	-
Other payables	7,338	-	-	-
Total liabilities	<u>425,062</u>	<u>-</u>	<u>-</u>	<u>3,675</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	-	-	-	-
Other purposes	1,112,561	-	24,726	91,935
Unreserved	294,020	-	57,848	1,089
Total fund balances	<u>1,406,581</u>	<u>-</u>	<u>82,574</u>	<u>93,024</u>
Total liabilities and fund balances	<u>\$ 1,831,643</u>	<u>\$ -</u>	<u>\$ 82,574</u>	<u>\$ 96,699</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2003

	<u>CRT Residential Treatment Center</u>	<u>Webb County Constable Precinct 1 Federal Forfeiture</u>	<u>Webb County Constable Precinct 4 Federal Forfeiture</u>	<u>Webb County Sheriff Federal Forfeiture</u>
ASSETS				
Cash and cash equivalents	\$ -	\$ 85,126	\$ 8,078	\$ 142,783
Taxes receivable, net	-	-	-	-
Due from other funds	-	3,018	-	16,596
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>-</u>	<u>88,144</u>	<u>8,078</u>	<u>159,379</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	263	-	-
Due to other funds	-	1,145	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	2,340	-	-
Other accrued expenses	-	772	-	-
Other payables	-	-	-	-
Total liabilities	<u>-</u>	<u>4,520</u>	<u>-</u>	<u>-</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	-	-	-	-
Other purposes	11,420	150,884	7,973	160,084
Unreserved	(11,420)	(67,260)	105	(705)
Total fund balances	<u>-</u>	<u>83,624</u>	<u>8,078</u>	<u>159,379</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 88,144</u>	<u>\$ 8,078</u>	<u>\$ 159,379</u>

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2003

	Webb County Sheriff State Forfeiture	Webb County District Attorney Federal Forfeiture	Webb County District Attorney State Forfeiture	Drug Impact Court Reserve
ASSETS				
Cash and cash equivalents	\$ 496,435	\$ 526,493	\$ 206,733	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	12,264	1,275	1,714	225,616
Receivable from other governments	-	-	-	-
Other receivables	-	2,149	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>508,699</u>	<u>529,917</u>	<u>208,447</u>	<u>225,616</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	4,737	7,321	593	4,473
Due to other funds	11,691	10,478	1,100	931
Payable to other governments	-	-	-	-
Deferred revenue	-	-	10,360	-
Other accrued expenses	-	2,404	72	6,338
Other payables	-	-	-	-
Total liabilities	<u>16,428</u>	<u>20,203</u>	<u>12,125</u>	<u>11,742</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	-	-	-	-
Other purposes	180,437	500,612	114,426	207,173
Unreserved	311,834	9,102	81,896	6,701
Total fund balances	<u>492,271</u>	<u>509,714</u>	<u>196,322</u>	<u>213,874</u>
Total liabilities and fund balances	<u>\$ 508,699</u>	<u>\$ 529,917</u>	<u>\$ 208,447</u>	<u>\$ 225,616</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2003

	<u>Courthouse Security Fees</u>	<u>Graffiti Eradication</u>	<u>District Attorney Hot Check Fee</u>	<u>Laredo Webb County Child Welfare Unit</u>
ASSETS				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 107,971
Taxes receivable, net	-	-	-	-
Due from other funds	52,404	1,671	47,942	-
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>52,404</u>	<u>1,671</u>	<u>47,942</u>	<u>107,971</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	1	-	-	-
Due to other funds	16	1,671	911	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenses	-	-	1,174	-
Other payables	-	-	-	-
Total liabilities	<u>17</u>	<u>1,671</u>	<u>2,085</u>	<u>-</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	-	-	-	-
Other purposes	33,840	1,671	26,915	116,154
Unreserved	18,547	(1,671)	18,942	(8,183)
Total fund balances	<u>52,387</u>	<u>-</u>	<u>45,857</u>	<u>107,971</u>
Total liabilities and fund balances	<u>\$ 52,404</u>	<u>\$ 1,671</u>	<u>\$ 47,942</u>	<u>\$ 107,971</u>

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2003

	<u>Webb County Sheriff Inmate Commissary Sales Commission</u>	<u>Webb County Rural Rail Transportation District</u>	<u>Payroll Clearing</u>	<u>City of Laredo Homeless Prevention</u>
ASSETS				
Cash and cash equivalents	\$ 77,181	\$ -	\$ 18,436	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	40,000	101,150	-
Receivable from other governments	-	-	-	-
Other receivables	-	-	31,352	2,800
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>77,181</u>	<u>40,000</u>	<u>150,938</u>	<u>2,800</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	-	22,205	150,938	2,800
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenses	-	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>-</u>	<u>22,205</u>	<u>150,938</u>	<u>2,800</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	-	-	-	-
Other purposes	52,985	-	-	-
Unreserved	24,196	17,795	-	-
Total fund balances	<u>77,181</u>	<u>17,795</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 77,181</u>	<u>\$ 40,000</u>	<u>\$ 150,938</u>	<u>\$ 2,800</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2003

	<u>Elderly Nutrition</u>	<u>Children's Justice Act Cluster Court</u>	<u>Comprehensive Energy Assistance Program</u>	<u>Weatherization Assistance For Low Income Persons</u>
ASSETS				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	29,797	-	359	5,994
Receivable from other governments	5,000	329	41,205	9,502
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>34,797</u>	<u>329</u>	<u>41,564</u>	<u>15,496</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	115	32	17,057	4,145
Due to other funds	33,357	297	20,499	6,966
Payable to other governments	-	-	-	656
Deferred revenue	-	-	-	-
Other accrued expenses	1,325	-	1,373	741
Other payables	-	-	-	-
Total liabilities	<u>34,797</u>	<u>329</u>	<u>38,929</u>	<u>12,508</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	-	-	-	-
Other purposes	-	-	(1,419)	(2,998)
Unreserved	-	-	4,054	5,986
Total fund balances	<u>-</u>	<u>-</u>	<u>2,635</u>	<u>2,988</u>
Total liabilities and fund balances	<u>\$ 34,797</u>	<u>\$ 329</u>	<u>\$ 41,564</u>	<u>\$ 15,496</u>

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2003

	<u>Community Service</u> <u>Block Grant</u>	<u>Meals on Wheels</u>	<u>TDHCA Self Help</u> <u>Center 718003</u>	<u>HUD Colonia Initiative</u>
ASSETS				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	7,513	29,682	-	-
Receivable from other governments	38,199	33,806	252,050	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u><u>45,712</u></u>	<u><u>63,488</u></u>	<u><u>252,050</u></u>	<u><u>-</u></u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	6,221	4,313	-	-
Due to other funds	22,703	54,793	252,050	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenses	14,966	7,549	-	-
Other payables	2,046	-	-	-
Total liabilities	<u><u>45,936</u></u>	<u><u>66,655</u></u>	<u><u>252,050</u></u>	<u><u>-</u></u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	-	-	-	-
Other purposes	29,010	56,880	-	-
Unreserved	(29,234)	(60,047)	-	-
Total fund balances	<u><u>(224)</u></u>	<u><u>(3,167)</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
Total liabilities and fund balances	<u><u>\$ 45,712</u></u>	<u><u>\$ 63,488</u></u>	<u><u>\$ 252,050</u></u>	<u><u>\$ -</u></u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2003

	<u>HUD Neighborhood Initiatives</u>	<u>TDHCA Self Help Center 721003</u>	<u>Child And Adult Care Food Program</u>	<u>CJD Purchase Of Juvenile Justice Alternatives</u>
ASSETS				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	12,921	-	110,912	1,075
Receivable from other governments	6,019	347,971	3,361	2,633
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>18,940</u>	<u>347,971</u>	<u>114,273</u>	<u>3,708</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	229	5,729	22,861	1,910
Due to other funds	17,827	334,626	54,006	1,798
Payable to other governments	-	-	50,805	-
Deferred revenue	-	-	-	-
Other accrued expenses	884	7,474	12,406	-
Other payables	-	142	-	-
Total liabilities	<u>18,940</u>	<u>347,971</u>	<u>140,078</u>	<u>3,708</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	-	-	-	-
Other purposes	-	-	-	-
Unreserved	-	-	(25,805)	-
Total fund balances	<u>-</u>	<u>-</u>	<u>(25,805)</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 18,940</u>	<u>\$ 347,971</u>	<u>\$ 114,273</u>	<u>\$ 3,708</u>

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2003

	<u>CJD Juvenile Accountability Incentive Block</u>	<u>CJD School Based Anti-Truancy Bootcamp</u>	<u>CJD STDC Juvenile Accountability Incentive Block</u>	<u>CJD District Attorney's Initiative Against Domestic Violence</u>
ASSETS				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	3,512	-	12	1,000
Receivable from other governments	8,391	14,241	-	11,146
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>11,903</u>	<u>14,241</u>	<u>12</u>	<u>12,146</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	395
Due to other funds	11,045	14,241	-	10,150
Payable to other governments	-	-	-	-
Deferred revenue	-	-	12	-
Other accrued expenses	858	-	-	1,601
Other payables	-	-	-	-
Total liabilities	<u>11,903</u>	<u>14,241</u>	<u>12</u>	<u>12,146</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	-	-	-	-
Other purposes	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 11,903</u>	<u>\$ 14,241</u>	<u>\$ 12</u>	<u>\$ 12,146</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2003

	<u>CJD District</u> <u>Attorney's Domestic</u> <u>Violence Counselors</u>	<u>DEA Narcotics Task</u> <u>Force</u>	<u>CJD Women's Legal</u> <u>Advocate</u> <u>(Prosecutor)</u>	<u>CJD Women's Legal</u> <u>Advocate</u>
ASSETS				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	20,346	4,074	5,056	5,662
Receivable from other governments	13,263	110,610	15,167	9,699
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>33,609</u>	<u>114,684</u>	<u>20,223</u>	<u>15,361</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	438	558	1,283	2,091
Due to other funds	30,047	108,439	17,097	12,155
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenses	3,124	5,687	1,843	1,115
Other payables	-	-	-	-
Total liabilities	<u>33,609</u>	<u>114,684</u>	<u>20,223</u>	<u>15,361</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	-	-	-	-
Other purposes	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 33,609</u>	<u>\$ 114,684</u>	<u>\$ 20,223</u>	<u>\$ 15,361</u>

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2003

	<u>CJD City of Laredo</u> <u>Financial Task Force</u>	<u>CJD City of Laredo</u> <u>Multi- Agency</u> <u>Narcotics Task Force</u>	<u>U.S. Department Of</u> <u>Justice - C.O.P.S. In</u> <u>School Program</u>	<u>U.S. Department Of</u> <u>Justice-Local Law</u> <u>Enforcement Block</u> <u>Grant</u>
ASSETS				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	16,499	75	600	37,156
Receivable from other governments	140,142	142,446	66,344	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>156,641</u>	<u>142,521</u>	<u>66,944</u>	<u>37,156</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	708	1,068	614	-
Due to other funds	147,754	130,144	59,440	-
Payable to other governments	-	-	-	-
Deferred revenue	303	542	-	37,156
Other accrued expenses	7,876	10,767	6,890	-
Other payables	-	-	-	-
Total liabilities	<u>156,641</u>	<u>142,521</u>	<u>66,944</u>	<u>37,156</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	-	-	-	-
Other purposes	-	-	-	-
Unreserved	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 156,641</u>	<u>\$ 142,521</u>	<u>\$ 66,944</u>	<u>\$ 37,156</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2003

	<u>U.S. Department Of Justice-Local Law Enforcement Block Grant</u>	<u>U.S. Department Of Justice - C.O.P.S. Universal Hiring Programs</u>	<u>Welfare Emergency Food And Shelter Program</u>	<u>Public Transportation For Non Urbanized Areas</u>
ASSETS				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	-
Receivable from other governments	-	-	-	89,097
Other receivables	-	-	-	-
Inventories	-	-	-	3,240
Prepaid expenses	-	-	-	-
Total assets	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>92,337</u></u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	14,018
Due to other funds	-	-	-	71,004
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenses	-	-	-	13,280
Other payables	-	-	-	3
Total liabilities	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>98,305</u></u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	3,240
Debt service	-	-	-	-
Capital projects	-	-	-	-
Other purposes	-	-	-	30,347
Unreserved	-	-	-	(39,555)
Total fund balances	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>(5,968)</u></u>
Total liabilities and fund balances	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 92,337</u></u>

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2003

	<u>U.S. Department of Labor Employment And Training Administration</u>	<u>U.S. Treasury Dept. Bureau of Alcohol, Tobacco, & Firearms Gang Resistance & Education And Training Program (G.R.E.A.T)</u>	<u>CJAD Community Corrections</u>	<u>CJAD Day Reporting Center</u>
ASSETS				
Cash and cash equivalents	\$ -	\$ -	\$ 148,915	\$ 66,410
Taxes receivable, net	-	-	-	-
Due from other funds	465	138	13,180	3,236
Receivable from other governments	3,784	17,052	-	-
Other receivables	-	-	1,480	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>4,249</u>	<u>17,190</u>	<u>163,575</u>	<u>69,646</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	217	-	11,586	11,896
Due to other funds	-	17,190	83,753	23,400
Payable to other governments	-	-	-	-
Deferred revenue	-	-	48,822	29,661
Other accrued expenses	4,032	-	19,412	4,689
Other payables	-	-	-	-
Total liabilities	<u>4,249</u>	<u>17,190</u>	<u>163,573</u>	<u>69,646</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	-	-	-	-
Other purposes	-	-	41,707	55,550
Unreserved	-	-	(41,705)	(55,550)
Total fund balances	<u>-</u>	<u>-</u>	<u>2</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 4,249</u>	<u>\$ 17,190</u>	<u>\$ 163,575</u>	<u>\$ 69,646</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2003

	CJAD Residential Treatment Center	CJAD Basic Supervision Program	CJAD Treatment Incarceration Program	CJAD Mentally Impaired Caseload
ASSETS				
Cash and cash equivalents	\$ 495,452	\$ 678,275	\$ 83,160	\$ 23,902
Taxes receivable, net	-	-	-	-
Due from other funds	397	29,212	250	-
Receivable from other governments	-	-	-	-
Other receivables	44	6,717	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	495,893	714,204	83,410	23,902
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	1,666	20,157	-	137
Due to other funds	489,834	30,050	10,327	11,033
Payable to other governments	-	-	-	-
Deferred revenue	-	162,116	45,000	9,666
Other accrued expenses	54	29,087	-	1,445
Other payables	4,339	57,935	-	-
Total liabilities	495,893	299,345	55,327	22,281
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	-	-	-	-
Other purposes	-	150,470	-	1,782
Unreserved	-	264,389	28,083	(161)
Total fund balances	-	414,859	28,083	1,621
Total liabilities and fund balances	\$ 495,893	\$ 714,204	\$ 83,410	\$ 23,902

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2003

	System Benefit	Vertex Targeted Opportunities	TJPC Border Project	TJPC Community Corrections
ASSETS				
Cash and cash equivalents	\$ -	\$ 257,525	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	1,125	-	9	784
Receivable from other governments	119,531	-	3,731	29,226
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>120,656</u>	<u>257,525</u>	<u>3,740</u>	<u>30,010</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	3,065	-	114	890
Due to other funds	117,591	9,735	695	2,186
Payable to other governments	-	-	219	17,552
Deferred revenue	-	-	-	-
Other accrued expenses	-	-	1,179	9,382
Other payables	-	-	1,533	-
Total liabilities	<u>120,656</u>	<u>9,735</u>	<u>3,740</u>	<u>30,010</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	-	-	-	-
Other purposes	(585)	146,798	-	-
Unreserved	585	100,992	-	-
Total fund balances	<u>-</u>	<u>247,790</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 120,656</u>	<u>\$ 257,525</u>	<u>\$ 3,740</u>	<u>\$ 30,010</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2003

	TJPC State Aid	TJPC JJAEP	TJPC Juvenile Officers' Salary Supplement	TJPC New Progress Sanction
ASSETS				
Cash and cash equivalents	\$ -	\$ 654,095	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	14,290	150	7,126	64
Receivable from other governments	30,682	72,949	7,587	2,585
Other receivables	-	62,252	-	-
Inventories	-	-	-	-
Prepaid expenses	-	4,828	-	-
Total assets	<u>44,972</u>	<u>794,274</u>	<u>14,713</u>	<u>2,649</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	9,652	129,329	-	84
Due to other funds	15,532	25,869	261	1,743
Payable to other governments	10,847	-	11,667	-
Deferred revenue	-	-	-	-
Other accrued expenses	8,941	23,404	2,785	822
Other payables	-	-	-	-
Total liabilities	<u>44,972</u>	<u>178,602</u>	<u>14,713</u>	<u>2,649</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	-	-	-	-
Other purposes	-	322,624	-	-
Unreserved	-	293,048	-	-
Total fund balances	<u>-</u>	<u>615,672</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 44,972</u>	<u>\$ 794,274</u>	<u>\$ 14,713</u>	<u>\$ 2,649</u>

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2003

	<u>CJD City of Laredo</u> <u>Auto Theft Task</u> <u>Force</u>	<u>TWDB Highway 59</u> <u>Facility Plan</u>	<u>Texas Parks &</u> <u>Wildlife-Community</u> <u>Outdoor Outreach</u> <u>Program</u>	<u>CAA Emergency</u> <u>Food & Shelter</u>
ASSETS				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ (1)
Taxes receivable, net	-	-	-	-
Due from other funds	1,695	14,296	-	4,322
Receivable from other governments	16,773	49,816	1,558	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>18,468</u>	<u>64,112</u>	<u>1,558</u>	<u>4,321</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	141	-	31	622
Due to other funds	16,746	60,289	1,527	795
Payable to other governments	-	-	-	-
Deferred revenue	105	-	-	-
Other accrued expenses	1,476	-	-	894
Other payables	-	3,823	-	450
Total liabilities	<u>18,468</u>	<u>64,112</u>	<u>1,558</u>	<u>2,761</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	-	-	-	-
Other purposes	-	-	-	-
Unreserved	-	-	-	1,560
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,560</u>
Total liabilities and fund balances	<u>\$ 18,468</u>	<u>\$ 64,112</u>	<u>\$ 1,558</u>	<u>\$ 4,321</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2003

	<u>State Comptroller's Office Senate Bill 55 Statewide Tobacco Education & Prevention</u>	<u>State Comptroller's Office Law Enforcement</u>	<u>State Comptroller's Office 49th District Court</u>	<u>Office Of The Attorney General Contract # 00- 03847.A2</u>
ASSETS				
Cash and cash equivalents	\$ -	\$ (1)	\$ 51,685	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	1,600	21,412	-	54,923
Receivable from other governments	226	-	-	760
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>1,826</u>	<u>21,411</u>	<u>51,685</u>	<u>55,683</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	308	7,866	-	-
Payable to other governments	1,518	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenses	-	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>1,826</u>	<u>7,866</u>	<u>-</u>	<u>-</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	-	-	-	-
Other purposes	-	12,244	30,523	48,562
Unreserved	-	1,301	21,162	7,121
Total fund balances	<u>-</u>	<u>13,545</u>	<u>51,685</u>	<u>55,683</u>
Total liabilities and fund balances	<u>\$ 1,826</u>	<u>\$ 21,411</u>	<u>\$ 51,685</u>	<u>\$ 55,683</u>

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2003

	Webb County Sheriff Jail Match/Patch Program	CJD Police Activity League (Pal)	CJD Mediation Program	Total-Nonmajor Special Revenues Funds
ASSETS				
Cash and cash equivalents	\$ 962	\$ -	\$ -	\$ 4,454,824
Taxes receivable, net	-	-	-	277,071
Due from other funds	-	13,835	-	2,669,164
Receivable from other governments	-	-	7,559	1,756,651
Other receivables	-	-	-	106,794
Inventories	-	-	-	3,240
Prepaid expenses	-	-	-	5,076
Total assets	<u>962</u>	<u>13,835</u>	<u>7,559</u>	<u>9,272,820</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	73	359,627
Due to other funds	-	137	7,486	2,683,736
Payable to other governments	-	-	-	93,264
Deferred revenue	-	-	-	613,005
Other accrued expenses	-	-	-	300,267
Other payables	-	-	-	77,609
Total liabilities	<u>-</u>	<u>137</u>	<u>7,559</u>	<u>4,127,508</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	3,240
Debt service	-	-	-	-
Capital projects	-	-	-	-
Other purposes	1,254	-	-	3,975,938
Unreserved	(292)	13,698	-	1,166,134
Total fund balances	<u>962</u>	<u>13,698</u>	<u>-</u>	<u>5,145,312</u>
Total liabilities and fund balances	<u>\$ 962</u>	<u>\$ 13,835</u>	<u>\$ 7,559</u>	<u>\$ 9,272,820</u>

Concluded

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2003

	<u>Webb County Clerk Archive</u>	<u>Webb County Hotel/Motel Occupancy Tax</u>	<u>Webb County Records Management and Preservation</u>	<u>Webb County Clerk Records Management and Preservation</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	362,359	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	26,887	-	29,421	186,486
Investment earnings	-	4,206	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>26,887</u>	<u>366,565</u>	<u>29,421</u>	<u>186,486</u>
EXPENDITURES				
Current:				
General government	-	347,839	160,964	60,888
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>-</u>	<u>347,839</u>	<u>160,964</u>	<u>60,888</u>
Excess (deficiency) of +A88+A61+A61 revenues over expenditures	<u>26,887</u>	<u>18,726</u>	<u>(131,543)</u>	<u>125,598</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Capital leases issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Transfers in	-	-	134,837	-
Transfers out	-	(116,000)	-	(134,837)
Total other financing sources and uses	<u>-</u>	<u>(116,000)</u>	<u>134,837</u>	<u>(134,837)</u>
Net change in fund balances	<u>26,887</u>	<u>(97,274)</u>	<u>3,294</u>	<u>(9,239)</u>
Fund balances - beginning, Restated	<u>37,102</u>	<u>205,933</u>	<u>4,304</u>	<u>12,054</u>
Fund balances - ending	<u>\$ 63,989</u>	<u>\$ 108,659</u>	<u>\$ 7,598</u>	<u>\$ 2,815</u>

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2003

	Road and Bridge	Webb County Tax Assessor Vehicle Inventory Tax	Justice Court Technology	Election Contract Services
REVENUES				
Property Taxes	\$ 288,166	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	1,277,766	-	-	-
Intergovernmental	32,211	-	-	-
Charges for services	2,462,277	19,335	61,737	101,650
Investment earnings	-	-	-	-
Miscellaneous	59,241	-	-	20
Grant matching	-	-	-	-
Total revenues	<u>4,119,661</u>	<u>19,335</u>	<u>61,737</u>	<u>101,670</u>
EXPENDITURES				
Current:				
General government	-	-	-	100,581
Public safety	-	-	-	-
Justice system	-	-	3,889	-
Health and human services	-	-	-	-
Infrastructure and environmental services	3,610,823	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	16,033	-	-
Interest and other charges	-	3,302	-	-
Payments to escrow agent	-	-	-	-
Capital outlay	984,908	-	-	-
Total Expenditures	<u>4,595,731</u>	<u>19,335</u>	<u>3,889</u>	<u>100,581</u>
Excess (deficiency) of+A88+A61+A61 revenues over expenditures	<u>(476,070)</u>	<u>-</u>	<u>57,848</u>	<u>1,089</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Capital leases issued	972,090	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(202,000)	-	-	-
Total other financing sources and uses	<u>770,090</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>294,020</u>	<u>-</u>	<u>57,848</u>	<u>1,089</u>
Fund balances - beginning, Restated	1,112,561	-	24,726	91,935
Fund balances - ending	<u>\$ 1,406,581</u>	<u>\$ -</u>	<u>\$ 82,574</u>	<u>\$ 93,024</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2003

	<u>CRT Residential Treatment Center</u>	<u>Webb County Constable Precinct 1 Federal Forfeiture</u>	<u>Webb County Constable Precinct 4 Federal Forfeiture</u>	<u>Webb County Sheriff Federal Forfeiture</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	1,744	105	1,895
Miscellaneous	120,365	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>120,365</u>	<u>1,744</u>	<u>105</u>	<u>1,895</u>
EXPENDITURES				
Current:				
General government	35,000	-	-	-
Public safety	-	43,092	-	2,600
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	94,687	-	-	-
Payments to escrow agent	-	-	-	-
Capital outlay	-	25,912	-	-
Total Expenditures	<u>129,687</u>	<u>69,004</u>	<u>-</u>	<u>2,600</u>
Excess (deficiency) of +A88+A61+A61 revenues over expenditures	<u>(9,322)</u>	<u>(67,260)</u>	<u>105</u>	<u>(705)</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Capital leases issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(2,098)	-	-	-
Total other financing sources and uses	<u>(2,098)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(11,420)</u>	<u>(67,260)</u>	<u>105</u>	<u>(705)</u>
Fund balances - beginning, Restated	11,420	150,884	7,973	160,084
Fund balances - ending	<u>\$ -</u>	<u>\$ 83,624</u>	<u>\$ 8,078</u>	<u>\$ 159,379</u>

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2003

	<u>Webb County Sheriff State Forfeiture</u>	<u>Webb County District Attorney Federal Forfeiture</u>	<u>Webb County District Attorney State Forfeiture</u>	<u>Drug Impact Court Reserve</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	424,532	264,042	137,753	269,074
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	6,233	5,006	2,574	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>430,765</u>	<u>269,048</u>	<u>140,327</u>	<u>269,074</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	62,907	251,076	58,431	-
Justice system	-	-	-	262,373
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent	-	-	-	-
Capital outlay	56,024	-	-	-
Total Expenditures	<u>118,931</u>	<u>251,076</u>	<u>58,431</u>	<u>262,373</u>
Excess (deficiency) of+A88+A61+A61 revenues over expenditures	<u>311,834</u>	<u>17,972</u>	<u>81,896</u>	<u>6,701</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Capital leases issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	(8,870)	-	-
Total other financing sources and uses	<u>-</u>	<u>(8,870)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>311,834</u>	<u>9,102</u>	<u>81,896</u>	<u>6,701</u>
Fund balances - beginning, Restated	<u>180,437</u>	<u>500,612</u>	<u>114,426</u>	<u>207,173</u>
Fund balances - ending	<u>\$ 492,271</u>	<u>\$ 509,714</u>	<u>\$ 196,322</u>	<u>\$ 213,874</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2003

	<u>Courthouse Security</u> <u>Fees</u>	<u>Graffiti Eradication</u>	<u>District Attorney Hot</u> <u>Check Fee</u>	<u>Laredo Webb County</u> <u>Child Welfare Unit</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	-	4,500
Charges for services	178,547	-	50,915	-
Investment earnings	-	-	-	1,670
Miscellaneous	-	-	-	1,939
Grant matching	-	-	-	-
Total revenues	<u>178,547</u>	<u>-</u>	<u>50,915</u>	<u>8,109</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	1,671	31,973	-
Health and human services	-	-	-	16,292
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>-</u>	<u>1,671</u>	<u>31,973</u>	<u>16,292</u>
Excess (deficiency) of+A88+A61+A61 revenues over expenditures	<u>178,547</u>	<u>(1,671)</u>	<u>18,942</u>	<u>(8,183)</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Capital leases issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(160,000)	-	-	-
Total other financing sources and uses	<u>(160,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>18,547</u>	<u>(1,671)</u>	<u>18,942</u>	<u>(8,183)</u>
Fund balances - beginning, Restated	<u>33,840</u>	<u>1,671</u>	<u>26,915</u>	<u>116,154</u>
Fund balances - ending	<u>\$ 52,387</u>	<u>\$ -</u>	<u>\$ 45,857</u>	<u>\$ 107,971</u>

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2003

	<u>Webb County Sheriff</u> <u>Inmate Commissary</u> <u>Sales Commission</u>	<u>Webb County Rural</u> <u>Rail Transportation</u> <u>District</u>	<u>Payroll Clearing</u>	<u>City of Laredo</u> <u>Homeless Prevention</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	-	29,692
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	27,403	-	-	-
Grant matching	-	40,000	-	-
Total revenues	<u>27,403</u>	<u>40,000</u>	<u>-</u>	<u>29,692</u>
EXPENDITURES				
Current:				
General government	-	22,205	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	29,692
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	3,207	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>3,207</u>	<u>22,205</u>	<u>-</u>	<u>29,692</u>
Excess (deficiency) of+A88+A61+A61 revenues over expenditures	<u>24,196</u>	<u>17,795</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Capital leases issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>24,196</u>	<u>17,795</u>	<u>-</u>	<u>-</u>
Fund balances - beginning, Restated	<u>52,985</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ 77,181</u>	<u>\$ 17,795</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2003

	<u>Elderly Nutrition</u>	<u>Children's Justice Act Cluster Court</u>	<u>Comprehensive Energy Assistance Program</u>	<u>Weatherization Assistance For Low Income Persons</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	1,022	380,588	111,107
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	105,000	504	-	-
Total revenues	<u>105,000</u>	<u>1,526</u>	<u>380,588</u>	<u>111,107</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	1,526	-	-
Health and human services	105,000	-	376,534	105,121
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>105,000</u>	<u>1,526</u>	<u>376,534</u>	<u>105,121</u>
Excess (deficiency) of +A88+A61+A61 revenues over expenditures	<u>-</u>	<u>-</u>	<u>4,054</u>	<u>5,986</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Capital leases issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>4,054</u>	<u>5,986</u>
Fund balances - beginning, Restated	<u>-</u>	<u>-</u>	<u>(1,419)</u>	<u>(2,998)</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,635</u>	<u>\$ 2,988</u>

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2003

	<u>Community Service</u> <u>Block Grant</u>	<u>Meals on Wheels</u>	<u>TDHCA Self Help</u> <u>Center 718003</u>	<u>HUD Colonia Initiative</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	447,304	309,461	79,239	27,197
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	134,512	67,000	-	-
Total revenues	<u>581,816</u>	<u>376,461</u>	<u>79,239</u>	<u>27,197</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	611,050	419,960	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	43,139	27,197
Debt Service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent	-	-	-	-
Capital outlay	-	16,548	36,100	-
Total Expenditures	<u>611,050</u>	<u>436,508</u>	<u>79,239</u>	<u>27,197</u>
Excess (deficiency) of +A88+A61+A61 revenues over expenditures	<u>(29,234)</u>	<u>(60,047)</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Capital leases issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(29,234)</u>	<u>(60,047)</u>	<u>-</u>	<u>-</u>
Fund balances - beginning, Restated	29,010	56,880	-	-
Fund balances - ending	<u>\$ (224)</u>	<u>\$ (3,167)</u>	<u>\$ -</u>	<u>\$ -</u>

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Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2003

	<u>HUD Neighborhood Initiatives</u>	<u>TDHCA Self Help Center 721003</u>	<u>Child And Adult Care Food Program</u>	<u>CJD Purchase Of Juvenile Justice Alternatives</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	86,130	411,809	675,793	4,447
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	1,816
Total revenues	<u>86,130</u>	<u>411,809</u>	<u>675,793</u>	<u>6,263</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	6,263
Health and human services	-	-	701,598	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	86,130	411,809	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>86,130</u>	<u>411,809</u>	<u>701,598</u>	<u>6,263</u>
Excess (deficiency) of+A88+A61+A61 revenues over expenditures	<u>-</u>	<u>-</u>	<u>(25,805)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Capital leases issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>(25,805)</u>	<u>-</u>
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (25,805)</u>	<u>\$ -</u>

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2003

	<u>CJD Juvenile Accountability Incentive Block</u>	<u>CJD School Based Anti-Truancy Bootcamp</u>	<u>CJD STDC Juvenile Accountability Incentive Block</u>	<u>CJD District Attorney's Initiative Against Domestic Violence</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	34,554	99,174	5,374	36,108
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	25,778	11,019	-	22,975
Total revenues	<u>60,332</u>	<u>110,193</u>	<u>5,374</u>	<u>59,083</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	60,332	110,193	5,374	59,083
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>60,332</u>	<u>110,193</u>	<u>5,374</u>	<u>59,083</u>
Excess (deficiency) of+A88+A61+A61 revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Capital leases issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - beginning, Restated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2003

	CJD District Attorney's Domestic Violence Counselors	DEA Narcotics Task Force	CJD Women's Legal Advocate (Prosecutor)	CJD Women's Legal Advocate
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	70,358	211,107	40,027	32,015
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	45,973	4,299	15,646	13,101
Total revenues	<u>116,331</u>	<u>215,406</u>	<u>55,673</u>	<u>45,116</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	215,406	-	-
Justice system	116,331	-	55,673	45,116
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>116,331</u>	<u>215,406</u>	<u>55,673</u>	<u>45,116</u>
Excess (deficiency) of+A88+A61+A61 revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Capital leases issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - beginning, Restated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2003

	<u>CJD City of Laredo Financial Task Force</u>	<u>CJD City of Laredo Multi- Agency Narcotics Task Force</u>	<u>U.S. Department Of Justice - C.O.P.S. In School Program</u>	<u>U.S. Department Of Justice-Local Law Enforcement Block Grant</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	249,606	310,122	233,677	61,794
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	12,084	105,611	9,667	6,866
Total revenues	<u>261,690</u>	<u>415,733</u>	<u>243,344</u>	<u>68,660</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	270,560	415,733	243,344	68,660
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>270,560</u>	<u>415,733</u>	<u>243,344</u>	<u>68,660</u>
Excess (deficiency) of+A88+A61+A61 revenues over expenditures	<u>(8,870)</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Capital leases issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Transfers in	8,870	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	<u>8,870</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-	-
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2003

	<u>U.S. Department Of Justice-Local Law Enforcement Block Grant</u>	<u>U.S. Department Of Justice - C.O.P.S. Universal Hiring Programs</u>	<u>Welfare Emergency Food And Shelter Program</u>	<u>Public Transportation For Non Urbanized Areas</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	71,848	13,440	21,740	624,536
Charges for services	-	-	-	119,260
Investment earnings	144	-	-	-
Miscellaneous	-	-	-	1,060
Grant matching	7,983	22,000	-	116,000
Total revenues	<u>79,975</u>	<u>35,440</u>	<u>21,740</u>	<u>860,856</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	12,675	35,440	-	-
Justice system	-	-	-	-
Health and human services	-	-	21,740	-
Infrastructure and environmental services	-	-	-	842,288
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent	-	-	-	-
Capital outlay	67,300	-	-	58,123
Total Expenditures	<u>79,975</u>	<u>35,440</u>	<u>21,740</u>	<u>900,411</u>
Excess (deficiency) of+A88+A61+A61 revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>(39,555)</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Capital leases issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>(39,555)</u>
Fund balances - beginning, Restated	<u>-</u>	<u>-</u>	<u>-</u>	<u>33,587</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (5,968)</u>

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2003

	<u>U.S. Department of Labor Employment And Training Administration</u>	<u>U.S. Treasury Dept. Bureau of Alcohol, Tobacco, & Firearms Gang Resistance & Education And Training Program (G.R.E.A.T)</u>	<u>CJAD Community Corrections</u>	<u>CJAD Day Reporting Center</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	73,451	39,051	385,056	87,846
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	195,820	-
Grant matching	18,737	-	-	-
Total revenues	<u>92,188</u>	<u>39,051</u>	<u>580,876</u>	<u>87,846</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	39,051	-	-
Justice system	-	-	-	-
Health and human services	92,188	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	790,859	172,602
Community and economic development	-	-	-	-
Debt Service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>92,188</u>	<u>39,051</u>	<u>790,859</u>	<u>172,602</u>
Excess (deficiency) of +A88+A61+A61 revenues over expenditures	<u>-</u>	<u>-</u>	<u>(209,983)</u>	<u>(84,756)</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Capital leases issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Transfers in	-	-	168,278	29,206
Transfers out	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>168,278</u>	<u>29,206</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>(41,705)</u>	<u>(55,550)</u>
Fund balances - beginning, Restated	<u>-</u>	<u>-</u>	<u>41,707</u>	<u>55,550</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ -</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2003

	CJAD Residential Treatment Center	CJAD Basic Supervision Program	CJAD Treatment Incarceration Program	CJAD Mentally Impaired Caseload
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	872,233	877,434	188,015	57,656
Charges for services	-	-	-	-
Investment earnings	-	16,118	-	-
Miscellaneous	90,346	755,319	-	-
Grant matching	-	-	-	-
Total revenues	<u>962,579</u>	<u>1,648,871</u>	<u>188,015</u>	<u>57,656</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	985,292	1,167,521	159,932	54,581
Community and economic development	-	-	-	-
Debt Service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>985,292</u>	<u>1,167,521</u>	<u>159,932</u>	<u>54,581</u>
Excess (deficiency) of +A88+A61+A61 revenues over expenditures	<u>(22,713)</u>	<u>481,350</u>	<u>28,083</u>	<u>3,075</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Capital leases issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Transfers in	22,713	-	-	-
Transfers out	-	(216,961)	-	(3,236)
Total other financing sources and uses	<u>22,713</u>	<u>(216,961)</u>	<u>-</u>	<u>(3,236)</u>
Net change in fund balances	-	264,389	28,083	(161)
Fund balances - beginning, Restated	-	150,470	-	1,782
Fund balances - ending	<u>\$ -</u>	<u>\$ 414,859</u>	<u>\$ 28,083</u>	<u>\$ 1,621</u>

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2003

	<u>System Benefit</u>	<u>Vertex Targeted Opportunities</u>	<u>TJPC Border Project</u>	<u>TJPC Community Corrections</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	256,780	108,281	44,677	337,311
Charges for services	-	-	-	-
Investment earnings	-	2,446	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	3,193	12,928
Total revenues	<u>256,780</u>	<u>110,727</u>	<u>47,870</u>	<u>350,239</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	9,735	47,870	350,239
Health and human services	256,195	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>256,195</u>	<u>9,735</u>	<u>47,870</u>	<u>350,239</u>
Excess (deficiency) of+A88+A61+A61 revenues over expenditures	<u>585</u>	<u>100,992</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Capital leases issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>585</u>	<u>100,992</u>	<u>-</u>	<u>-</u>
Fund balances - beginning, Restated	<u>(585)</u>	<u>146,798</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ 247,790</u>	<u>\$ -</u>	<u>\$ -</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2003

	<u>TJPC State Aid</u>	<u>TJPC JJAEP</u>	<u>TJPC Juvenile Officers' Salary Supplement</u>	<u>TJPC New Progress Sanction</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	418,881	736,148	98,788	2,585
Charges for services	-	549,762	-	-
Investment earnings	-	6,067	-	-
Miscellaneous	-	100,000	-	-
Grant matching	114,725	-	-	-
Total revenues	<u>533,606</u>	<u>1,391,977</u>	<u>98,788</u>	<u>2,585</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	533,606	1,045,409	98,788	2,585
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	49,604	-	-
Interest and other charges	-	3,130	-	-
Payments to escrow agent	-	-	-	-
Capital outlay	-	41,937	-	-
Total Expenditures	<u>533,606</u>	<u>1,140,080</u>	<u>98,788</u>	<u>2,585</u>
Excess (deficiency) of+A88+A61+A61 revenues over expenditures	<u>-</u>	<u>251,897</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Capital leases issued	-	41,150	-	-
Premium (discount) on bonds issued	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>41,150</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>293,048</u>	<u>-</u>	<u>-</u>
Fund balances - beginning, Restated	<u>-</u>	<u>322,624</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ 615,672</u>	<u>\$ -</u>	<u>\$ -</u>

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2003

	<u>CJD City of Laredo</u> <u>Auto Theft Task</u> <u>Force</u>	<u>TWDB Highway 59</u> <u>Facility Plan</u>	<u>Texas Parks &</u> <u>Wildlife-Community</u> <u>Outdoor Outreach</u> <u>Program</u>	<u>CAA Emergency</u> <u>Food & Shelter</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	62,030	34,143	16,472	51,688
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	39,832	42,307	2,896	28,142
Total revenues	<u>101,862</u>	<u>76,450</u>	<u>19,368</u>	<u>79,830</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	101,862	-	-	-
Justice system	-	-	-	-
Health and human services	-	76,450	-	78,270
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	19,368	-
Debt Service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>101,862</u>	<u>76,450</u>	<u>19,368</u>	<u>78,270</u>
Excess (deficiency) of+A88+A61+A61 revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,560</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Capital leases issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,560</u>
Fund balances - beginning, Restated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,560</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2003

	<u>State Comptroller's Office Senate Bill 55 Statewide Tobacco Education & Prevention</u>	<u>State Comptroller's Office Law Enforcement</u>	<u>State Comptroller's Office 49th District Court</u>	<u>Office Of The Attorney General Contract # 00- 03847.A2</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	8,218	24,501	45,933	7,121
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>8,218</u>	<u>24,501</u>	<u>45,933</u>	<u>7,121</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	8,218	23,200	-	-
Justice system	-	-	24,771	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>8,218</u>	<u>23,200</u>	<u>24,771</u>	<u>-</u>
Excess (deficiency) of +A88+A61+A61 revenues over expenditures	<u>-</u>	<u>1,301</u>	<u>21,162</u>	<u>7,121</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Capital leases issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	1,301	21,162	7,121
Fund balances - beginning, Restated	-	12,244	30,523	48,562
Fund balances - ending	<u>\$ -</u>	<u>\$ 13,545</u>	<u>\$ 51,685</u>	<u>\$ 55,683</u>

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2003

	<u>Webb County Sheriff</u> <u>Jail Match/Patch</u> <u>Program</u>	<u>CJD Police Activity</u> <u>League (Pal)</u>	<u>CJD Mediation</u> <u>Program</u>	<u>Total-Nonmajor</u> <u>Special Revenues</u> <u>Funds</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ 288,166
Sales and miscellaneous taxes	-	-	-	362,359
Fees and fines	-	-	-	2,373,167
Intergovernmental	-	16,900	27,894	9,595,073
Charges for services	1,932	-	-	3,788,209
Investment earnings	-	-	-	48,208
Miscellaneous	-	-	-	1,351,513
Grant matching	-	9,985	-	1,040,579
Total revenues	<u>1,932</u>	<u>26,885</u>	<u>27,894</u>	<u>18,847,274</u>
EXPENDITURES				
Current:				
General government	-	-	-	727,477
Public safety	-	13,187	-	1,865,442
Justice system	-	-	27,894	2,900,694
Health and human services	-	-	-	2,890,090
Infrastructure and environmental services	-	-	-	4,453,111
Corrections and rehabilitation	2,224	-	-	3,336,218
Community and economic development	-	-	-	587,643
Debt Service	-	-	-	-
Principal	-	-	-	65,637
Interest and other charges	-	-	-	101,119
Payments to escrow agent	-	-	-	-
Capital outlay	-	-	-	1,286,852
Total Expenditures	<u>2,224</u>	<u>13,187</u>	<u>27,894</u>	<u>18,214,283</u>
Excess (deficiency) of +A88+A61+A61 revenues over expenditures	<u>(292)</u>	<u>13,698</u>	<u>-</u>	<u>632,991</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Capital leases issued	-	-	-	1,013,240
Premium (discount) on bonds issued	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Transfers in	-	-	-	363,904
Transfers out	-	-	-	(844,002)
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>533,142</u>
Net change in fund balances	<u>(292)</u>	<u>13,698</u>	<u>-</u>	<u>1,166,133</u>
Fund balances - beginning, Restated	<u>1,254</u>	<u>-</u>	<u>-</u>	<u>3,979,179</u>
Fund balances - ending	<u>\$ 962</u>	<u>\$ 13,698</u>	<u>\$ -</u>	<u>\$ 5,145,312</u>

Concluded

Webb County, Texas
Webb County Clerk Archive Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

	2003		
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
			Total Prior Year As Of 9/30/02
REVENUE:			
Fees Of Office:			
County Clerk	\$ 30,000	26,887	(3,113)
Total Revenues	<u>\$ 30,000</u>	<u>26,887</u>	<u>(3,113)</u>
			<u>34,523</u>
EXPENDITURES:			
Current:			
General Government:			
Materials and Supplies	\$ 25,000		25,000
Total Expenditures	<u>\$ 25,000</u>		<u>25,000</u>
Excess(Deficiency) Of Revenue Over(Under)Expenditures	<u>\$ 5,000</u>	26,887	<u>21,887</u>
			34,523
Fund Balances - Beginning		<u>37,102</u>	<u>2,579</u>
Fund Balances - Ending		<u>\$ 63,989</u>	<u>37,102</u>

Webb County, Texas
Hotel Motel Occupancy Tax Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

	2003			Variance	
	Budgeted Amounts		Actual	Final Budget	Total
	Original	Final	Amounts	Positive	Prior Year
				(Negative)	As Of 9/30/02
REVENUES					
Taxes	\$ 375,000	375,000	362,359	(12,641)	382,440
Interest	5,000	5,000	4,206	(794)	5,767
Total Revenues	<u>\$ 380,000</u>	<u>380,000</u>	<u>366,565</u>	<u>(13,435)</u>	<u>388,207</u>
EXPENDITURES					
Current:					
General Government:					
Third Party Contracts	\$ 354,000	359,000	347,839	11,161	330,515
Total Expenditures	<u>\$ 354,000</u>	<u>359,000</u>	<u>347,839</u>	<u>11,161</u>	<u>330,515</u>
Excess (Deficiency) Of Revenue					
Over (Under) Expenditures	26,000	21,000	18,726	(2,274)	57,692
Other Financing Sources (Uses):					
Operating Transfers Out	\$ (116,000)	(116,000)	(116,000)		(58,000)
Total Other Financing Sources (Uses)	<u>\$ (116,000)</u>	<u>(116,000)</u>	<u>(116,000)</u>		<u>(58,000)</u>
Special Item:					
Proceeds from Sale of Capital Assets					9,000
Net Change in Fund Balances	<u>\$ (90,000)</u>	<u>(95,000)</u>	<u>(97,274)</u>	<u>(2,274)</u>	<u>8,692</u>
Fund Balances - Beginning			205,933		197,241
Fund Balances - Ending			<u>\$ 108,659</u>		<u>205,933</u>

Webb County, Texas
Webb County Records Management And Preservation Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

2003					
	Budgeted Amounts		Actual	Variance with	Total
	Original	Final	Amounts	Final Budget	Prior Year
				Positive	As Of 9/30/02
				(Negative)	
REVENUES					
Fees Of Office:					
Basic Supervision	\$ 8,500	8,500	8,176	(324)	8,484
County Clerk	6,000	6,000	4,820	(1,180)	360
District Clerk	13,000	13,000	16,425	3,425	14,620
Total Revenues	\$ 27,500	27,500	29,421	1,921	23,464
EXPENDITURES					
Current:					
General Government:					
Salaries And Fringe Benefits	\$ 147,850	154,595	153,515	1,080	158,138
Records Management And Preservation	7,200	7,451	7,449	2	8,134
Total Expenditures	\$ 155,050	162,046	160,964	1,082	166,273
Excess (Deficiency) Of Revenue					
Over (Under) Expenditures	(127,550)	(134,546)	(131,543)	839	(142,809)
Other Financing Sources (Uses):					
Operating Transfers In	\$ 134,837	134,837	134,837		126,837
Total Other Financing Sources (Uses)	\$ 134,837	134,837	134,837		126,837
Net Change in Fund Balances	\$ 7,287	291	3,294	839	(15,972)
Fund Balances - Beginning			4,304		20,276
Fund Balances - Ending			\$ 7,598		4,304

Webb County, Texas
Webb County Clerk Records Management And Preservation Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
September 30, 2003 with Comparative Figures
for September 30, 2002

	2003			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
				Total
				Prior Year
				As Of 9/30/02
REVENUES				
Fees Of Office:				
County Clerk	\$ 185,000	193,000	186,486	(6,514)
Total Revenues	\$ 185,000	193,000	186,486	(6,514)
EXPENDITURES				
Current:				
General Government:				
Salaries And Fringe Benefits	\$ 47,232	51,433	51,429	4
Records Management And Preservation	7,500	9,460	9,458	2
Capital Outlay				
Total Expenditures	\$ 54,732	60,893	60,888	5
Excess(Deficiency) Of Revenue				
Over(Under)Expenditures	130,268	132,107	125,598	(6,509)
Other Financing Sources (Uses)				
Operating Transfers Out	\$ (126,837)	(134,837)	(134,837)	(126,837)
Total Financing Sources (Uses)	\$ (126,837)	(134,837)	(134,837)	(126,837)
Net Change in Fund Balances	\$ 3,431	(2,730)	(9,239)	(6,509)
Fund Balances - Beginning			12,054	27,295
Fund Balances - Ending			\$ 2,815	12,054

Webb County, Texas
Road And Bridge Fund
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As Of 9/30/02
	Original	Final			
REVENUES					
Property Taxes	\$ 306,353	306,353	288,166	(18,187)	261,160
Fees	2,573,800	2,573,800	2,462,277	(111,523)	2,180,652
Fines And Forfeitures	1,117,350	1,117,350	1,277,766	160,416	634,154
Intergovernmental	35,000	35,000	32,211	(2,789)	33,813
Miscellaneous	41,000	41,000	59,241	18,241	127,354
Total Revenues	\$ <u>4,073,503</u>	<u>4,073,503</u>	<u>4,119,661</u>	<u>46,158</u>	<u>3,237,133</u>
EXPENDITURES					
Infrastructure and Environmental Services					
Road And Bridge	4,078,292	3,980,070	3,610,823	369,247	3,111,128
Capital Outlay		984,908	984,908		151,894
Total Expenditures	\$ <u>4,078,292</u>	<u>4,964,978</u>	<u>4,595,731</u>	<u>369,247</u>	<u>3,263,022</u>
Excess Of Revenue Over Expenditures	<u>(4,789)</u>	<u>(891,475)</u>	<u>(476,070)</u>	<u>415,405</u>	<u>(25,889)</u>
Other Financing Sources (Uses):					
Lease-Purchase Financing	\$	972,090	972,090		151,894
Operating Transfers In					10,324
Operating Transfers Out	(202,000)	(202,000)	(202,000)		(226,774)
Total Other Financing Sources (Uses)	\$ <u>(202,000)</u>	<u>770,090</u>	<u>770,090</u>		<u>(64,556)</u>
Net change in fund balances	\$ <u>(206,789)</u>	<u>(121,385)</u>	<u>294,020</u>	<u>415,405</u>	<u>(90,445)</u>
Fund Balances- Beginning	<u>1,112,561</u>	<u>1,112,561</u>	<u>1,112,561</u>		<u>1,203,006</u>
Fund Balances- Ending	\$ <u><u>905,772</u></u>	<u><u>991,176</u></u>	<u><u>1,406,581</u></u>	<u><u>415,405</u></u>	<u><u>1,112,561</u></u>

Webb County, Texas
Tax Assessor / Collector Vehicle Inventory Tax
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

	2003				
	Budgeted Amounts		Actual	Variance with Final Budget Positive Negative	Total Prior Year As Of 9/30/02
	Original	Final	Amounts		
REVENUES					
Penalty And Interest	\$ 6,000	6,000		(6,000)	
Service Fees	25,836	25,836	19,335	(6,501)	14,138
Interest	6,000	6,000		(6,000)	
Total Revenues	<u>\$ 37,836</u>	<u>37,836</u>	<u>19,335</u>	<u>(18,501)</u>	<u>14,138</u>
EXPENDITURES					
Current:					
General Government:					
Insurance	\$ 1,400	1,400		1,400	
Materials and Supplies	2,500	2,500		2,500	
Minor Aparatus & Tools	13,200	13,200		13,200	
Vehicle Maintenance	1,400	1,400		1,400	
Principal	16,033	16,033	16,033		15,251
Interest And Other Charges	3,303	3,303	3,302	1	4,084
Total Expenditures	<u>\$ 37,836</u>	<u>37,836</u>	<u>19,335</u>	<u>18,501</u>	<u>19,335</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures					(5,197)
Other Financing Sources (Uses):					
Lease Purchase	\$				
Total Other Financing Sources (Uses)	\$				
Net Change in Fund Balances	<u>\$</u>	<u></u>		<u></u>	(5,197)
Fund Balances - Beginning					5,197
Fund Balances - Ending			\$		

Webb County, Texas
Justice Court Technology
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

	2003		
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
			Total Prior Year As Of 9/30/02
REVENUES			
Fees of Office	\$	61,737	61,737
Total Revenues	\$	61,737	61,737
EXPENDITURES			
Justice System:			
Minor Aparatus & Tools	\$	3,889	
Capital Outlay		20,837	(20,837)
Total Expenditures	\$	24,726	(20,837)
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$	(24,726)	57,848
Fund Balances - Beginning		24,726	
Fund Balances - Ending	\$	82,574	24,726

Webb County, Texas
Election Contract Services
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

	2003		
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
			Total Prior Year As Of 9/30/02
REVENUES			
Fees of Office	\$	101,650	101,650
Interest			1,261
Other Revenues		20	20
Total Revenues	\$	101,670	101,670
			259,408
			5,315
			265,984
EXPENDITURES			
General Government:			
Election Expense	\$	100,581	(100,581)
Capital Outlay			25,000
Total Expenditures	\$	100,581	(100,581)
			316,507
Excess (Deficiency) Of Revenue Over (Under) Expenditures		1,089	1,089
			(50,523)
Other Financing Sources (Uses):			
Operating Transfers In	\$		
Total Other Financing Sources (Uses)	\$		
			142,458
			142,458
Net Change in Fund Balances	\$	1,089	1,089
			91,935
Fund Balances - Beginning		91,935	
Fund Balances - Ending	\$	93,024	91,935

Webb County, Texas
CRT Residential Treatment Center
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

	2003		
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
			Total Prior Year As Of 9/30/02
REVENUES			
CRT Rents	\$ 129,419	120,365	(9,054)
Total Revenues	<u>\$ 129,419</u>	<u>120,365</u>	<u>(9,054)</u>
EXPENDITURES			
Current:			
General Government			
COP Principal	\$ 35,000	35,000	25,000
COP Interest And Paying Agent Fees	94,737	94,687	50
Total Expenditures	<u>\$ 129,737</u>	<u>129,687</u>	<u>50</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(318)	(9,322)	(9,004)
Other Financing Sources (Uses):			
Operating Transfers In			
Operating Transfers Out	\$ (2,099)	(2,098)	1
Total Other Financing Sources (Uses)	<u>\$ (2,099)</u>	<u>(2,098)</u>	<u>1</u>
Net Change in Fund Balances	<u>\$ (2,417)</u>	<u>(11,420)</u>	<u>(9,004)</u>
Fund Balances - Beginning		11,420	7,991
Fund Balances - Ending	\$	<u></u>	<u>11,420</u>

Webb County, Texas
Constable Precinct 1 Federal Forfeiture Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

2003					
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/02
	Original	Final			
REVENUES					
Fines And Forfeitures	\$		1,744	1,744	3,223
Interest			1,744	1,744	3,223
Total Revenues	\$				
EXPENDITURES					
Current:					
Public Safety:					
Personnel And Fringe Benefits	\$	4,296	15,343	15,340	3
Minor Aparatus & Tool			21,274	21,273	1
Training & Education			1,474	1,473	1
Equipment Rental			3,728	3,728	
Uniforms			1,278	1,278	
Vehicle Maintenance					
Other Law Enforcement					
Capital Outlay			25,912	25,912	
Total Expenditures	\$	4,296	69,009	69,004	5
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$	(4,296)	(69,009)	(67,260)	1,749
Fund Balances - Beginning				150,884	280,811
Fund Balances - Ending			\$	83,624	150,884

Webb County, Texas
Constable Precinct 4 Federal Forfeiture Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

2003				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUE				
Fines And Forfeitures	\$ 5,000	5,000		(5,000)
Interest			105	105
Total Revenues	<u>\$ 5,000</u>	<u>5,000</u>	<u>105</u>	<u>(4,895)</u>
EXPENDITURES				
Current:				
Public Safety:				
Vehicle Maintenance	\$			72
Capital Outlay	10,000	10,000		10,000
Total Expenditures	<u>\$ 10,000</u>	<u>10,000</u>		<u>10,000</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ (5,000)</u>	<u>(5,000)</u>	105	<u>5,105</u>
Fund Balances - Beginning			7,973	
Fund Balances - Ending			<u>\$ 8,078</u>	<u>7,973</u>

Webb County, Texas
Sheriff Federal Forfeiture
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

	2003				
	Budgeted Amounts		Actual	Variance with	Total
	Original	Final	Amounts	Final Budget	Prior Year
				Positive	As Of 9/30/02
				(Negative)	
REVENUES					
Fines And Forfeitures	\$ 151,126	151,126		(151,126)	2,819
Interest	500	500	1,895	1,395	2,205
Total Revenues	<u>\$ 151,626</u>	<u>151,626</u>	<u>1,895</u>	<u>(149,731)</u>	<u>5,024</u>
EXPENDITURES					
Current:					
Public Safety:					
Investigations	\$ 20,000	20,000		20,000	
Uniforms	35,000	35,000	2,600	32,400	13,000
Minor Aparatus/Tools		36,000		36,000	
Total Expenditures	<u>\$ 55,000</u>	<u>91,000</u>	<u>2,600</u>	<u>88,400</u>	<u>13,000</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ 96,626</u>	<u>60,626</u>	(705)	<u>(61,331)</u>	(7,976)
Fund Balances - Beginning			160,084		168,060
Fund Balances - Ending			<u>\$ 159,379</u>		<u>160,084</u>

Webb County, Texas
Sheriff State Forfeiture Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

	2003					
	Budgeted Amounts		Actual	Variance with	Total	
	Original	Final	Amounts	Final Budget	Prior Year	
				Positive	As Of 9/30/02	
				(Negative)		
REVENUES						
Fines And Forfeitures	\$	16,700	16,700	424,532	407,832	39,460
Interest		5,000	5,000	6,233	1,233	2,971
Total Revenues	\$	21,700	21,700	430,765	409,065	42,431
EXPENDITURES						
Current:						
Public Safety:						
Salaries & Fringe Benefits	\$	35,041	35,041		35,041	
Investigations		20,000	20,000		20,000	
Due And Memberships		1,000	1,000		1,000	
Training And Education		10,000	10,000	1,587	8,413	9,802
Materials And Supplies		1,000	4,545	4,427	118	
Minor Apparatus & Tools			36,758	36,758		2,395
Building Maintenance		1,000	1,000		1,000	
Vehicle Maintenance		2,000	2,000	1,945	55	1,000
Drug Free Campaign		5,000	5,000	1,000	4,000	1,000
Expense For Other Law Enforcement						5,000
Equipment Rental		25,000	25,000	17,190	7,810	10,647
GM Law Enforcement Block						
Capital Outlay		80,000	60,242	56,024	4,218	43,481
Total Expenditures	\$	180,041	200,586	118,931	81,655	73,325
Excess (Deficiency) Of Revenue						
Over (Under) Expenditures	\$	(158,341)	(178,886)	311,834	490,720	(30,894)
Fund Balances - Beginning						
Fund Balances - Ending	\$		180,437			211,331
			492,271			180,437

Webb County, Texas
District Attorney Federal Forfeiture
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

2003					
	Budgeted Amounts		Actual	Variance with	Total
	Original	Final	Amounts	Final Budget	Prior Year
				Positive	As Of 9/30/02
				(Negative)	
REVENUES					
Fines And Forfeitures	\$		264,042	264,042	367,983
Interest			5,006	5,006	4,963
Total Revenues	\$		269,048	269,048	372,946
EXPENDITURES					
Current:					
Public Safety:					
Personnel And Fringe Benefits	\$	102,879	159,183	2,579	54,110
Investigation		1,000	1,000	1,000	
Administrative Travel		3,000	6,857	2,651	9,745
Training And Education		3,000	1,660	340	8,466
Dues/Membership			150		
Equipment Rental		2,000	2,000	2,000	11,455
Uniforms			2,292	1,641	7,584
Materials & Supplies		3,000	2,845	155	2,991
Minor Aparatus & Tools		25,000	58,680	2,913	32,598
Drug Free Campaign		26,500	14,270	3,359	32,516
Other Law Enforcement		2,000	4,361	139	1,030
Bullet Proof Vest			5,100	102	
Office Equipment			1,413	1,413	
Capital Outlay					34,742
Total Expenditures	\$	168,379	251,076	18,292	195,237
Excess (Deficiency) Of Revenue					
Over (Under) Expenditures		(168,379)	17,972	287,340	177,709
Other Financing Sources (Uses):					
Operating Transfer In	\$				16,158
Operating Transfer Out			(8,870)	(8,870)	(7,976)
Total Other Financing Sources (Uses)	\$		(8,870)	(8,870)	8,182
Net Change In Fund Balances	\$	(168,379)	9,102	278,470	185,891
Fund Balances - Beginning			500,612		314,721
Fund Balances - Ending	\$		509,714		500,612

Webb County, Texas
District Attorney State Forfeiture Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

	2003				
	Budgeted Amounts		Actual	Variance	Total
	Original	Final	Amounts	Final Budget	Prior Year
				Positive	As Of 9/30/02
				(Negative)	
REVENUES					
Fines And Forfeitures	\$		137,753	137,753	110,807
Interest			2,574	2,574	1,068
Total Revenues	\$		140,327	140,327	111,875
EXPENDITURES					
Current:					
Public Safety:					
Personnel And Fringe Benefits	\$	43,844	43,844	29,724	14,120
Investigations			500		30,201
Administrative Travel			1,000	991	2,876
Office Supplies			1,000	480	1,000
Dues & Membership			1,800	1,800	
Training & Education			1,495	1,155	495
Professional Services			200	120	
Materials & Supplies			1,076	1,076	
Minor Aparatus & Tools			1,700	1,635	
Drug Free Campaign		4,000	21,740	20,850	65
Other Law Enforcement		3,000	3,000		340
Other Expense			100		80
Total Expenditures	\$	50,844	77,455	58,431	19,024
Excess (Deficiency) Of Revenue					
Over (Under) Expenditures		(50,844)	(77,455)	81,896	159,351
Other Financing Sources (Uses):					
Operating Transfer Out	\$				(16,158)
Total Other Financing Sources (Uses)	\$				(16,158)
Net Change In Fund Balances	\$	(50,844)	(77,455)	81,896	159,351
Fund Balances - Beginning			114,426		56,203
Fund Balances - Ending			\$ 196,322		114,426

Webb County, Texas
Drug Impact Court Reserve Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

	2003				
	Budgeted Amounts		Actual	Variance with	Total
	Original	Final	Amounts	Final Budget	Prior Year
				Postive	As Of 9/30/02
				(Negative)	
REVENUES					
Fines And Forfeitures	\$ 312,000	312,000	269,074	(42,926)	380,534
Total Revenues	\$ 312,000	312,000	269,074	(42,926)	380,534
EXPENDITURES					
Current:					
Justice System:					
Wages And Fringe Benefits	\$ 233,955	233,955	213,738	20,217	214,872
Professional Services	20,000	33,500	33,490	10	17,520
Operating Expenditures	26,750	26,750	15,145	11,605	85,957
Total Expenditures	\$ 280,705	294,205	262,373	31,832	318,349
Excess (Deficiency) Of Revenue					
Over (Under) Expenditures	\$ 31,295	17,795	6,701	(11,094)	62,185
Fund Balances - Beginning			207,173		144,988
Fund Balances - Ending			\$ 213,874		207,173

Webb County, Texas
Courthouse Security Fees Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

	2003		Variance with	Total
	Original and	Actual	Final Budget	Prior Year
	Final Budgeted	Amounts	Positive	As Of 9/30/02
	Amounts		(Negative)	
REVENUES				
Fees Of Office:				
Justice of the Peace Pct. 1 Place 1	\$ 11,000	3,681	(7,319)	8,214
Justice of the Peace Pct. 1 Place 2	3,000	2,111	(889)	3,244
Justice of the Peace Pct. 2	5,000	7,629	2,629	5,087
Justice of the Peace Pct. 3	2,000	2,154	154	2,163
Justice of the Peace Pct. 4	12,000	33,412	21,412	15,960
Justice of the Peace Pct.2 Place 2	3,750	1,416	(2,334)	
Adult Probation	2,500	2,495	(5)	2,598
County Clerk	45,000	43,704	(1,296)	43,304
District Clerk	65,000	81,945	16,945	72,440
Total Revenues	\$ 149,250	178,547	29,297	153,010
EXPENDITURES				
Current:				
Justice System:	\$			
Total Expenditures	\$			
Excess (Deficiency) Of Revenue				
Over (Under) Expenditures	149,250	178,547	29,297	153,010
Other Financing Sources (Uses):				
Operating Transfers Out	\$ (160,000)	(160,000)		(160,000)
Total Other Financing Sources (Uses)	\$ (160,000)	(160,000)		(160,000)
Net Change in Fund Balances	\$ (10,750)	18,547	29,297	(6,990)
Fund Balances - Beginning		33,840		40,830
Fund Balances - Ending		\$ 52,387		33,840

Webb County, Texas
Graffiti Eradication Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

	2,003		
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
			Total Prior Year As Of 9/30/02
REVENUES			
Fees Of Office:			
Justice of the Peace Pct. 1, Pl.2	\$		3
Justice of the Peace Pct. 2			6
Total Revenues	\$		9
EXPENDITURES			
Current:			
Justice System:			
Material And Supplies	\$ 1,671	1,671	
Total Expenditures	\$ 1,671	1,671	
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ (1,671)	(1,671)	9
Fund Balances - Beginning		1,671	1,662
Fund Balances - Ending	\$		1,671

Webb County, Texas
District Attorney Hot Check Fee Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

	2003		
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
			Total Prior Year As Of 9/30/02
REVENUES			
Fees of Office	\$ 54,000	50,915	(3,085)
Total Revenues	<u>\$ 54,000</u>	<u>50,915</u>	<u>(3,085)</u>
EXPENDITURES			
Current:			
Justice System:			
Personnel And Fringe Benefits	\$ 49,854	31,973	17,881
Total Expenditures	<u>\$ 49,854</u>	<u>31,973</u>	<u>17,881</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ 4,146</u>	18,942	<u>14,796</u>
Fund Balances - Beginning		26,915	17,054
Fund Balances - Ending		<u>\$ 45,857</u>	<u>26,915</u>

Webb County, Texas
Laredo-Webb County Child Welfare Unit
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

	2003		
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
			Total Prior Year As Of 9/30/02
REVENUES			
Intergovernmental:			
City Of Laredo	\$ 10,000	4,500	(5,500)
Grant Matching	12,100		(12,100)
Interest	2,500	1,670	(830)
Miscellaneous	1,000	1,939	939
Total Revenues	\$ 25,600	8,109	(17,491)
EXPENDITURES			
Current:			
Health And Human Services			
Foster Care	\$		5,099
Medical And Dental Service	300	75	225
Clothing Allowance	15,000	13,515	1,485
Office Supplies	700		700
Professional Services	5,100		5,100
Miscellaneous	4,500	2,702	1,798
Total Expenditures	\$ 25,600	16,292	9,308
Excess (Deficiency) Of Revenue			
Over (Under) Expenditures	\$	(8,183)	(8,183)
Fund Balances - Beginning		116,154	121,962
Fund Balances - Ending		\$ 107,971	116,154

Webb County, Texas
Sheriff Inmate Commissary Sales Commission
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

	2003		
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
			Total Prior Year As Of 9/30/02
REVENUES			
Interest	\$ 600		455
Commissary Commission	8,000	27,403	21,232
Total Revenues	<u>\$ 8,600</u>	<u>27,403</u>	<u>21,687</u>
EXPENDITURES			
Current:			
Corrections And Rehabilitation			
Office Supplies	\$ 100		195
Materials And Supplies	6,000	3,207	1,786
Total Expenditures	<u>\$ 6,100</u>	<u>3,207</u>	<u>1,981</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$ 2,500</u>	24,196	19,706
Fund Balances - Beginning		52,985	33,279
Fund Balances - Ending		<u>\$ 77,181</u>	<u>52,985</u>

Webb County, Texas
Rural Rail Transportation District
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

	2003			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
				Total
				Prior Year
				As Of 9/30/02
REVENUES				
Revenue From Webb County	\$		40,000	40,000
Total Revenues	\$		40,000	40,000
EXPENDITURES				
Current:				
General Government:				
Administrative Travel	\$	21,748	3,953	17,795
Professional Services		18,252	18,252	
Total Expenditures	\$	40,000	22,205	17,795
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$	(40,000)	17,795	57,795
Fund Balances - Beginning				
Fund Balances - Ending	\$		17,795	

Webb County, Texas
City Of Laredo Homeless Prevention Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

	<u>HOMELESS PREVENTION PROGRAM</u>			<u>Total Prior Year As Of 9/30/02</u>
	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>	
REVENUES				
Intergovernmental	\$ <u>29,692</u>	<u>29,692</u>	<u> </u>	<u>30,321</u>
Total Revenues	\$ <u>29,692</u>	<u>29,692</u>	<u> </u>	<u>30,321</u>
EXPENDITURES				
Current:				
Health And Human Services:				
Direct Service Homeless	\$ <u>29,692</u>	<u>29,692</u>	<u> </u>	<u>30,321</u>
Total Expenditures	\$ <u>29,692</u>	<u>29,692</u>	<u> </u>	<u>30,321</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ <u> </u>		<u> </u>	
Fund Balances-Beginning		<u> </u>		<u> </u>
Fund Balances-Ending		\$ <u> </u>		<u> </u>

Webb County, Texas
Elderly Nutrition Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

Elderly Nutrition Program Grant Period 10/01/02 - 9/30/03			
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
			Total Prior Year As Of 9/30/02
REVENUES			
Grant Matching	\$ 105,000	105,000	79,537
Total Revenues	<u>\$ 105,000</u>	<u>105,000</u>	<u>79,537</u>
 EXPENDITURES			
Current:			
Health And Human Services:			
Personnel	\$ 33,896	33,896	24,645
Fringe Benefits	14,900	14,900	12,791
Consumable Supplies	28,390	28,390	35,145
Other	27,814	27,814	7,356
Total Expenditures	<u>\$ 105,000</u>	<u>105,000</u>	<u>79,937</u>
 Excess (Deficiency) of Revenues Over (Under) Expenditures	 <u>\$</u>	 <u></u>	 <u>(400)</u>
 Fund Balances-Beginning			400
Fund Balances-Ending	<u>\$</u>	<u></u>	<u></u>

**Webb County, Texas
Children's Justice Act
Cluster Court**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002**

	Original and Final Budgeted Amounts	Contract # 9900-0405 Grant Period 7/01/02 - 06/30/03		Variance with Final Budget Positive (Negative)
		Cumulative Thru 9/30/02	Actual Amounts	
			Total	
REVENUES				
Intergovernmental	\$ 5,841	182	742	924 (4,917)
Revenue In kind	2,878	90	366	456 (2,422)
Total Revenues	<u>\$ 8,719</u>	<u>272</u>	<u>1,108</u>	<u>1,380 (7,339)</u>
EXPENDITURES				
Current:				
Justice System:				
Travel	\$ 3,750			3,750
Supplies	2,091	182	742	924 1,167
Expenditures In Kind	2,878	90	366	456 2,422
Total Expenditures	<u>\$ 8,719</u>	<u>272</u>	<u>1,108</u>	<u>1,380 7,339</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$</u>	<u></u>	<u></u>	<u></u>
Fund Balances - Beginning				
Fund Balances - Ending			\$	

Contract # 9901-0405
Grant Period 7/01/03-06/30/04

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/03	Total Prior Year As Of 9/30/02
4,917	280	(4,637)	1,022	851
2,422	138	(2,284)	504	419
<u>7,339</u>	<u>418</u>	<u>(6,921)</u>	<u>1,526</u>	<u>1,270</u>
3,750		3,750		
1,167	280	887	1,022	851
2,422	138	2,284	504	419
<u>7,339</u>	<u>418</u>	<u>6,921</u>	<u>1,526</u>	<u>1,270</u>
<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
			<u> </u>	<u> </u>
			<u> </u>	<u> </u>

Webb County, Texas
Comprehensive Energy Assistance Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

		Grant #582047 /582 Grant Period 1/01/02 - 12/31/02				Variance with Final Budget- Positive (Negative)	
		Budget Amounts		Cumulative Thru 9/30/02	Actual Amounts		Total
		Original	Final				
REVENUES							
Intergovernmental	\$	238,033	341,066	189,533	135,594	325,127	(15,939)
Grant Matching							
Total Revenues	\$	<u>238,033</u>	<u>341,066</u>	<u>189,533</u>	<u>135,594</u>	<u>325,127</u>	<u>(15,939)</u>
EXPENDITURES							
Current:							
Health And Human Services							
Administrative	\$	23,758	34,061	13,752	18,704	32,456	1,605
Case Management		14,255	20,437	6,741	11,149	17,890	2,547
Direct Services							
Energy Crisis		9,959					
Co-Payment		71,708	62,865	37,111	17,499	54,610	8,255
Elderly and Disabled Assistance		87,643	140,010	126,657	12,400	139,057	953
Heating/Cooling Systems		19,919	68,574	347	66,237	66,584	1,990
Direct Services Support		9,959	14,287	5,512	8,186	13,698	589
Training and Travel Allowance		832	832	832		832	
Total Expenditures	\$	<u>238,033</u>	<u>341,066</u>	<u>190,952</u>	<u>134,175</u>	<u>325,127</u>	<u>15,939</u>
Excess (Deficiency) of Revenues							
Over (Under) Expenditures	\$	<u></u>	<u></u>	<u>(1,419)</u>	<u>1,419</u>	<u></u>	<u></u>
Fund Balances-Beginning							
Fund Balances-Ending	\$	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>

Grant #582047 /583
Grant Period 1/01/03 - 12/31/03

Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Actual Amounts As Of 9/30/03	Total Prior Year As Of 9/30/02
Original	Final				
238,033	434,437	244,994	(189,443)	380,588	268,673
					495
<u>238,033</u>	<u>434,437</u>	<u>244,994</u>	<u>(189,443)</u>	<u>380,588</u>	<u>269,168</u>
23,758	43,361	18,339	25,022	37,043	13,616
14,255	26,016	10,336	15,680	21,485	6,923
9,959	4,700	4,549	151	4,549	39,670
71,708	109,500	51,448	58,052	68,947	37,005
87,643	149,783	104,413	45,370	116,813	135,575
19,919	82,034	36,561	45,473	102,798	5,246
9,959	18,211	16,064	2,147	24,250	5,827
832	832	649	183	649	717
<u>238,033</u>	<u>434,437</u>	<u>242,359</u>	<u>192,078</u>	<u>376,534</u>	<u>244,579</u>
		<u>2,635</u>	<u>2,635</u>	4,054	24,589
				(1,419)	(26,008)
				<u>2,635</u>	<u>(1,419)</u>

Webb County, Texas
Weatherization Assistance For Low Income Persons
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

		TDHCA DOE Grant # 567047/562 Grant Period 4/01/01 - 3/31/03				Variance with Final Budget- Positive (Negative)	
		Budgeted Amounts		Cumulative Thru 9/30/02	Actual Amounts		Total
		Original	Final				
REVENUES							
Inter Intergovernmental	\$	47,907	88,463	60,432	20,249	80,681	(7,782)
Total Revenues	\$	47,907	88,463	60,432	20,249	80,681	(7,782)
EXPENDITURES							
Current:							
Health And Human Services:							
Administration	\$	3,724	8,875	3,724	283	4,007	4,868
Materials And Supplies		6,000	14,034	3,925	10,065	13,990	44
Program Support		1,772	8,550	11,517	(3,077)	8,440	110
Labor		26,800	41,172	37,833	3,339	41,172	-
State/DOE Required Travel		2,800	4,148	3,696	452	4,148	-
Fiscal Audit		800	1,600	800	800	1,600	-
Insurance		1,500	3,000	180	104	284	2,716
Health And Safety		4,511	7,084	2,328	4,712	7,040	44
Total Expenditures	\$	47,907	88,463	64,003	16,678	80,681	7,782
Excess (Deficiency) of Revenues							
Over (Under) Expenditures	\$			(3,570)	3,571		
Fund Balances-Beginning					(2,248)		
Fund Balances-Ending	\$				1,323		

TDHCA DOE Grant # 567047/563

Grant Period 4/01/03 - 3/31/04

Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Actual Amounts As of 9/30/03	Total Prior Year As of 9/30/02
Original	Final				
45,631	45,631	17,441	(28,190)	37,690	50,815
45,631	45,631	17,441	(28,190)	37,690	50,815
5,059	5,059	378	4,682	661	3,509
21,242	12,178	5,380	6,798	15,445	1,118
4,800	4,800	586	4,214	(2,491)	(29,257)
6,000	15,143	1,644	13,499	4,983	37,833
1,500	1,500	1,155	345	1,607	2,433
800	800		800	800	800
2,670	2,670	104	2,566	208	180
3,560	3,482	3,452	30	8,164	1,232
45,631	45,631	12,698	32,933	29,376	17,849
		4,743	4,743	8,314	32,966
				(2,248)	(35,214)
				6,066	(2,248)

Webb County, Texas
Weatherization Assistance For Low Income Persons
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

TDHCA LIHEAP Grant # 817047/812
Grant Period 4/01/01 - 3/31/03

		Budgeted Amounts		Cumulative	Actual		Variance with
		Original	Final	Thru 9/30/02	Amounts	Total	Final Budget-Positive (Negative)
REVENUES							
Intergovernmental	\$	55,369	135,603	67,060	64,153	131,213	(4,390)
Total Revenues	\$	55,369	135,603	67,060	64,153	131,213	(4,390)
EXPENDITURES							
Current:							
Health And Human Services:							
Administrative	\$	2,795	13,560	2,840	8,075	10,915	2,645
Materials		22,639	32,430	12,539	20,653	33,192	(762)
Program Support		22,640	59,332		15,295	15,295	44,037
Labor			16,038	46,458	13,620	60,078	(44,040)
Health And Safety		5,031	13,560	4,881	7,080	11,961	1,599
Roof Repair		2,264	683	683		683	
Total Expenditures	\$	55,369	135,603	67,401	64,723	132,124	3,479
Excess (Deficiency) Of Revenue							
Over (Under) Expenditures	\$			(341)	(570)	(911)	(911)
Fund Balances-Beginning					(751)		
Fund Balances-Ending	\$				(1,321)		

TDHCA LIHEAP Grant # 813047 / 813
Grant Period 4/01/03 - 3/31/04

Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Actual Amounts As of 9/30/03	Total Prior Year As of 9/30/02
Original	Final				
76,654	76,654	9,264	(67,390)	73,417	50,692
76,654	76,654	9,264	(67,390)	73,417	50,692
7,665	7,665	19	7,646	8,094	2,840
30,196	30,196	4,766	25,430	25,419	2,563
16,014	16,014	1,929	14,085	17,224	
12,776	12,776	1,042	11,734	14,662	37,368
6,899	6,899	3,264	3,635	10,345	3,833
3,104	3,104		3,104		635
76,654	76,654	11,019	65,635	75,743	47,239
		(1,755)	(1,755)	(2,325)	3,453
				(751)	(4,204)
				(3,076)	(751)

Webb County, Texas
Community Services Block Grant
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

CSBG Grant 611047/612						Variance with Final Budget- Positive (Negative)
Grant Period 1/01/02 - 12/31/02						
Budgeted Amounts		Cumulative Thru 9/30/02	Actual Amounts	Total		
Original	Final					
REVENUES						
Intergovernmental	\$ 425,907	463,122	337,897	125,225	463,122	
Grant Matching	141,195	140,185	106,687	33,498	140,185	
Total Revenues	<u>\$ 567,102</u>	<u>603,307</u>	<u>444,584</u>	<u>158,723</u>	<u>603,307</u>	
EXPENDITURES						
Current:						
Health And Human Services:						
Personnel	\$ 414,450	394,111	266,666	127,445	394,111	
Fringe Benefits	72,107	97,167	73,835	23,332	97,167	
Travel	2,000	2,669	2,837	(168)	2,669	
Supplies	1,324	22,848	19,186	3,662	22,848	
Other	77,221	86,512	53,052	33,460	86,512	
Capital Outlay		45,983	45,983		45,983	
Total Expenditures	<u>\$ 567,102</u>	<u>649,290</u>	<u>461,559</u>	<u>187,731</u>	<u>649,290</u>	
Excess (Deficiency) of Revenues						
Over Expenditures	\$	(45,983)	(16,975)	(29,008)	(45,983)	
Other Financing Sources (Uses):						
Lease-Purchase Financing		45,983	45,983		45,983	
Total Other Financing Sources (Uses):		<u>45,983</u>	<u>45,983</u>		<u>45,983</u>	
Net Change in Fund Balances	<u>\$</u>	<u></u>	<u>29,008</u>	<u>(29,008)</u>		
Fund Balances-Beginning						
Fund Balances-Ending				\$		

CSBG Grant 611047/613
Grant Period 1/01/03 - 12/31/03

Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Actual Amounts As Of 9/30/03	Total Prior Year As Of 9/30/02
Original	Final				
131,326	458,947	322,079	(136,868)	447,304	464,968
102,502	237,014	101,014	(136,000)	134,512	127,216
233,828	695,961	423,093	(272,868)	581,816	592,184
153,603	438,805	252,633	186,172	380,079	381,986
39,899	139,508	87,691	51,817	111,024	104,759
1,500	2,302	2,288	14	2,120	3,162
15,641	23,021	11,697	11,324	15,359	24,524
23,185	92,325	69,008	23,317	102,468	72,642
					45,983
233,828	695,961	423,317	272,644	611,050	633,056
		(224)	(224)	(29,234)	(40,872)
					45,983
					45,983
		(224)	(224)	(29,234)	5,111
				29,010	23,899
				(224)	29,010



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Webb County, Texas
Meals On Wheels
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

Meals On Wheels Contract # 000158100					
	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As Of 9/30/02
	Original	Final			
REVENUES					
Intergovernmental	\$ 562,383	562,383	309,461	(252,922)	342,071
Grant Matching	67,000	67,000	67,000		59,000
Total Revenues	<u>\$ 629,383</u>	<u>629,383</u>	<u>376,461</u>	<u>(252,922)</u>	<u>401,071</u>
EXPENDITURES					
Current:					
Health And Human Services:					
Personnel	\$ 205,928	205,928	193,732	12,196	168,658
Fringe Benefits	72,618	72,618	64,129	8,489	57,814
Travel	25,500	25,500	14,106	11,394	15,273
Consumable Supplies	124,001	180,880	84,388	96,492	89,167
Other	183,336	183,337	63,605	119,732	44,600
Capital Outlay	18,000	18,000	16,548	1,452	
Total Expenditures	<u>\$ 629,383</u>	<u>686,263</u>	<u>436,508</u>	<u>249,755</u>	<u>375,512</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$</u>	<u>(56,880)</u>	<u>(60,047)</u>	<u>(3,167)</u>	<u>25,559</u>
Fund Balances-Beginning			56,880		31,321
Fund Balances-Ending			<u>\$ (3,167)</u>		<u>56,880</u>

Webb County, Texas
Self Help Center Contract # 718003
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

Contract # 718003
Grant Period 05/11/99-10/09/02

	Budgeted Amounts		Cumulative Thru 9/30/02	Actual Amounts	Total
	Original	Final			
REVENUES					
Intergovernmental	\$ 1,000,780	1,111,000	1,031,739	79,239	1,110,978
Total Revenues	\$ 1,000,780	1,111,000	1,031,739	79,239	1,110,978
EXPENDITURES					
Current:					
Community And Economic Development:					
Personnel	\$ 269,280	445,341	445,341		445,341
Operations	58,500	177,218	167,188	10,029	177,217
Program Cost	530,000	295,631	262,500	33,110	295,610
Administration	50,000	50,000	50,000		50,000
Capital Outlay	93,000	142,809	106,709	36,100	142,809
Total Expenditures	\$ 1,000,780	1,111,000	1,031,739	79,239	1,110,978
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending				\$	

<u>Variance with Final Budget Positive (Negative)</u>	<u>Total Prior Year As Of 9/30/02</u>
<u>(22)</u>	<u>163,120</u>
<u>(22)</u>	<u>163,120</u>

	31,298
1	11,739
21	53,142
	<u>66,941</u>
<u>22</u>	<u>163,120</u>
<u></u>	
	<u></u>
	<u></u>

Webb County, Texas
HUD Colonia Initiative Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

HUD Colonia Initiative Program
Contract # B-98-RH-TX-0003

	Budgeted Amounts		Cumulative	Actual	Total
	Original	Final	Thru 9/30/02	Amounts	
REVENUES					
Intergovernmental	\$ 509,000	509,000	481,803	27,197	509,000
Total Revenues	\$ 509,000	509,000	481,803	27,197	509,000
EXPENDITURES					
Current:					
Community And Economic Development:					
Housing Assistance Programs	\$ 10,268	12,075	12,075		12,075
Program Cost	413,500	473,183	473,183	27,197	473,183
Administration	85,232	23,742	23,742		23,742
Total Expenditures	\$ 509,000	509,000	509,000	27,197	509,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$				
Fund Balances- Beginning					
Fund Balances - Ending				\$	

<u>Variance with Final Budget Positive (Negative)</u>	<u>Total Prior Year As Of 9/30/02</u>
	359,691
	359,691

	359,086
	605
	359,691

Webb County, Texas
HUD Neighborhood Initiative Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

HUD Neighborhood Initiative Program
Contract # B-00-NI-TX-WC-0002

	Budgeted Amounts		Cumulative Thru 9/30/02	Actual Amounts	Total
	Original	Final			
REVENUES					
Intergovernmental	\$ 1,000,000	1,000,000	122,685	86,130	208,815
Total Revenues	<u>\$ 1,000,000</u>	<u>1,000,000</u>	<u>122,685</u>	<u>86,130</u>	<u>208,815</u>
 EXPENDITURES					
Current:					
Community And Economic Development:					
Housing Assistance Programs	\$ 800,000	730,550		26,184	26,184
Program Cost	100,000	120,758	51,996	23,900	75,896
Administration	100,000	148,692	70,689	36,046	106,735
Total Expenditures	<u>\$ 1,000,000</u>	<u>1,000,000</u>	<u>122,685</u>	<u>86,130</u>	<u>208,815</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$</u>	<u></u>	<u></u>		
 Fund Balances - Beginning					
Fund Balances - Ending				<u>\$</u>	<u></u>

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/02
---	--------------------------------------

<u>(791,185)</u>	<u>61,509</u>
<u><u>(791,185)</u></u>	<u><u>61,509</u></u>

704,366	
44,862	16,895
<u>41,957</u>	<u>44,614</u>
<u>791,185</u>	<u>61,509</u>

Webb County, Texas
Self Help Center Contract #721003
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

Contract #721003

Grant Period 11/10/01 - 11/10/03

	Budgeted Amounts		Cumulative Thru 9/30/02	Actual Amounts	Total
	Original	Final			
REVENUES					
Intergovernmental	\$ 1,572,135	1,572,135	326,834	411,809	738,643
Total Revenues	<u>\$ 1,572,135</u>	<u>1,572,135</u>	<u>326,834</u>	<u>411,809</u>	<u>738,643</u>
EXPENDITURES					
Current:					
Community And Economic Development:					
Personnel	\$ 616,139	639,515	269,230	323,906	593,136
Operations	108,600	117,860	44,559	46,169	90,728
Program Cost	797,396	764,760	1,175	19,076	20,251
Administration	50,000	50,000	11,870	22,658	34,528
Total Expenditures	<u>\$ 1,572,135</u>	<u>1,572,135</u>	<u>326,834</u>	<u>411,809</u>	<u>738,643</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$</u>	<u></u>	<u></u>		
Fund Balances - Beginning				<u>\$</u>	<u></u>
Fund Balances - Ending				<u></u>	<u></u>

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/02
(833,492)	326,834
<u>(833,492)</u>	<u>326,834</u>

46,379	269,230
27,132	44,559
744,509	1,175
<u>15,472</u>	<u>11,870</u>
<u>833,492</u>	<u>326,834</u>
<u><u> </u></u>	

Webb County, Texas
Child And Adult Care Food Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

Child And Adult Care Food Program # TX-2400001
SDHPT Contract #75G7034

	Budgeted Amounts		Actual	Variance with	Total
	Original	Final	Amounts	Final Budget Positive (Negative)	Prior Year As Of 9/30/02
REVENUES					
Intergovernmental	\$ 844,447	920,968	675,793	(245,175)	643,407
Total Revenues	<u>\$ 844,447</u>	<u>920,968</u>	<u>675,793</u>	<u>(245,175)</u>	<u>643,407</u>
EXPENDITURES					
Current:					
Health And Human Services					
Personnel	\$ 272,764	279,957	276,916	3,041	184,617
Fringe Benefits	139,313	139,313	138,667	646	102,215
Travel	700	700	667	33	903
Supplies	15,510	18,900	17,709	1,191	13,017
Other	416,160	482,098	267,639	214,459	368,333
Total Expenditures	<u>\$ 844,447</u>	<u>920,968</u>	<u>701,598</u>	<u>219,370</u>	<u>669,085</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	<u>\$</u>	<u></u>	(25,805)	<u>(25,805)</u>	(25,678)
Fund Balances-Beginning					25,678
Fund Balances- Ending			<u>\$ (25,805)</u>		<u></u>

Webb County, Texas
Criminal Justice Division
Purchase of Juvenile Justice Alternatives
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

Grant # JA-02-J20-14790-04				
Grant Period 10/01/02 - 9/30/03				
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/02
REVENUES				
Intergovernmental	\$ 15,437	4,447	(10,990)	12,720
Grant Matching	6,563	1,816	(4,747)	5,195
Total Revenues	<u>\$ 22,000</u>	<u>6,263</u>	<u>(15,737)</u>	<u>17,915</u>
EXPENDITURES				
Current:				
Justice System:				
Professional Services	\$ 22,000	6,263	15,737	17,915
Total Expenditures	<u>\$ 22,000</u>	<u>6,263</u>	<u>15,737</u>	<u>17,915</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$</u>		<u></u>	
Fund Balances - Beginning		<u></u>		<u></u>
Fund Balances - Ending		<u>\$</u>		<u></u>

Webb County, Texas
Criminal Justice Division
Juvenile Accountability Incentive Block Grant
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

Grant #JB-02-J20-13831-05
Grant Period: 9/01/03 - 8/31/04

	Original and Final Budgeted Amounts	Cumulative Thru 9/30/02	Actual Amounts	Total
REVENUES				
Intergovernmental	\$ 72,048	32,176	34,554	66,730
Grant Matching	53,467	25,854	25,778	51,632
Total Revenues	<u>\$ 125,515</u>	<u>58,030</u>	<u>60,332</u>	<u>118,362</u>
EXPENDITURES				
Current:				
Justice System:				
Personnel	\$ 98,129	47,102	50,192	97,294
Operations	27,386	10,928	10,140	21,068
Total Expenditures	<u>\$ 125,515</u>	<u>58,030</u>	<u>60,332</u>	<u>118,362</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>\$</u>	<u></u>	<u></u>	
Fund Balances - Beginning				
Fund Balances - Ending			\$	<u></u>

<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>	<u>Total</u> <u>Prior Year</u> <u>As Of 09/30/02</u>
(5,318)	32,176
<u>(1,835)</u>	<u>25,854</u>
<u>(7,153)</u>	<u>58,030</u>

835	47,102
<u>6,318</u>	<u>10,928</u>
<u>7,153</u>	<u>58,030</u>

<u> </u>	<u> </u>
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	<u> </u>

Webb County, Texas
Criminal Justice Division
School Based Anti-Truancy Bootcamp
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

Grant #JB-01-J20-14564-04					
Grant Period 8/01/02 - 7/31/03					
	Original and Final Budgeted Amounts	Cumulative thru 9/30/02	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
REVENUES					
Intergovernmental	\$ 186,433	18,295	99,174	117,468	(68,965)
Grant Matching	20,715	2,033	11,019	13,052	(7,663)
In-kind Revenues					
Total Revenues	<u>\$ 207,148</u>	<u>20,327</u>	<u>110,193</u>	<u>130,520</u>	<u>(76,629)</u>
EXPENDITURES					
Current:					
Justice System:					
Wages And Fringe Benefits	\$ 176,108	20,327	106,546	126,873	49,235
Operations	31,040		3,647	3,647	27,393
Total Expenditures	<u>\$ 207,148</u>	<u>20,327</u>	<u>110,193</u>	<u>130,520</u>	<u>76,629</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>\$</u>	<u></u>	<u></u>		<u></u>
Fund Balances - Beginning				<u>\$</u>	
Fund Balances - Ending				<u></u>	

Total
Prior Year
As of 09/30/02

184,034
3,540
28,985
216,559

187,574
28,985
216,559



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Webb County, Texas
Criminal Justice Division
South Texas Development Council - Juvenile Accountability Incentive Block Grant
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

	2003			
	Original and Final Budgeted Amounts	Actual	Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/02
REVENUES				
Intergovernmental	\$ 5,387	5,374	(13)	29,346
Total Revenues	<u>\$ 5,387</u>	<u>5,374</u>	<u>(13)</u>	<u>29,346</u>
EXPENDITURES				
Current:				
Justice System:				
Training & Education	\$ 5,387	5,374	13	15,572
Professional Services				13,773
Total Expenditures	<u>\$ 5,387</u>	<u>5,374</u>	<u>13</u>	<u>29,346</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>\$</u>		<u></u>	
Fund Balances - Beginning				
Fund Balances - Ending		<u>\$</u>		<u></u>

Webb Count, Texas
Criminal Justice Division
District Attorney's Initiative Against Domestic Violence
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

Grant # VA-02-V30-13771-04					
Grant Period 7/01/02 - 6/30/03					
	Original and Final Budgeted Amounts	Cumulative Thru 9/30/02	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
REVENUES					
Intergovernmental	\$ 35,421	10,459	24,962	35,421	
Grant Matching	22,918	3,486	19,105	22,591	(327)
Total Revenues	<u>\$ 58,339</u>	<u>13,945</u>	<u>44,067</u>	<u>58,012</u>	<u>(327)</u>
EXPENDITURES					
Current:					
Justice System:					
Personnel	\$ 40,959	10,154	30,659	40,813	146
Fringe Benefits	16,706	3,117	13,408	16,525	181
Travel	250	250		250	
Supplies	424	424		424	
Total Expenditures	<u>\$ 58,339</u>	<u>13,945</u>	<u>44,067</u>	<u>58,012</u>	<u>327</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$</u>	<u></u>	<u></u>	<u></u>	<u></u>
Fund Balances - Beginning				\$	
Fund Balances - Ending				<u></u>	

Grant Period 07/01/03 - 06/30/04

[illegible]

Webb County, Texas
Criminal Justice Division
District Attorney's Domestic Violence Counselors
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

Grant # WF-01-V30-13508-04

Grant Period 6/01/02- 11/30/02

	Original and Final Budgeted Amounts	Cumulative Thru 9/30/02	Actual Amounts	Total
REVENUES				
Intergovernmental	\$ 36,596	27,130	9,466	36,596
Grant Matching	20,996	9,043	9,751	18,794
Total Revenues	<u>\$ 57,592</u>	<u>36,173</u>	<u>19,217</u>	<u>55,390</u>
EXPENDITURES				
Current:				
Justice System:				
Personnel	\$ 41,693	27,395	14,857	42,252
Fringe Benefits	11,923	8,035	4,300	12,335
Travel	1,076			
Training and Education				
Supplies And Direct Operating Expenses	2,900	743	60	803
Total Expenditures	<u>\$ 57,592</u>	<u>36,173</u>	<u>19,217</u>	<u>55,390</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$</u>	<u></u>	<u></u>	
Fund Balances - Beginning				
Fund Balances - Ending				<u>\$</u>

Variance with Final Budget Positive (Negative)	Total Prior Year As of 9/30/02
	71,281
(2,202)	40,688
(2,202)	111,969

(559)	83,142
(412)	23,679
1,076	676
	250
2,097	4,222
2,202	111,969

Webb County, Texas
Criminal Justice Division
District Attorney's Domestic Violence Counselors
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

Grant # WF-02-V30-13508-05				Variance with Final Budget Positive (Negative)
Grant Period 12/01/02 - 08/31/03				
	Budgeted Amounts		Actual Amounts	
	Original	Final		
REVENUES				
Intergovernmental	\$ 54,893	54,893	54,893	
Grant Matching	39,432	39,432	31,185	(8,247)
Total Revenues	<u>\$ 94,325</u>	<u>94,325</u>	<u>86,078</u>	<u>(8,247)</u>
EXPENDITURES				
Current:				
Justice System:				
Personnel	65,845	65,845	61,911	3,934
Fringe Benefits	22,029	22,029	19,122	2,907
Travel	2,101	2,101		2,101
Training and Education				
Supplies And Direct Operating Expenses	4,350	4,350	5,045	(695)
Total Expenditures	<u>\$ 94,325</u>	<u>94,325</u>	<u>86,078</u>	<u>8,247</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$</u>	<u></u>		<u></u>
Fund Balances - Beginning			\$	
Fund Balances - Ending			<u></u>	

Grant # WF-03-V30-13508-06
Grant Period 09/01/03 - 08/31/04

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/03	Total Prior Year As Of 9/30/02
80,000	5,999	(74,001)	60,892	
49,916	5,037	(44,879)	36,222	
<u>129,916</u>	<u>11,036</u>	<u>(118,880)</u>	<u>97,114</u>	
92,576	7,429	85,147	69,340	
29,340	1,713	27,627	20,835	
2,000	1,894	106	1,894	
6,000		6,000	5,045	
<u>129,916</u>	<u>11,036</u>	<u>118,880</u>	<u>97,114</u>	



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Webb County Texas
Drug Enforcement Agency - Narcotics Task Force
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
For Year Ended September 30, 2002

Grant # Hidta Webb County Grant Period 10/01/02 - 09/30/03				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 198,204	211,107	211,107	196,135
Grant Matching	16,934	12,289	4,299	62,973
Total Revenues	<u>\$ 215,138</u>	<u>223,396</u>	<u>215,406</u>	<u>259,108</u>
EXPENDITURES				
Current:				
Public Safety:				
Personnel	\$ 116,782	122,080	114,255	161,344
Overtime	38,525	40,263	40,263	58,736
Fringe Benefits	59,831	61,053	60,888	165
Total Expenditures	<u>\$ 215,138</u>	<u>223,396</u>	<u>215,406</u>	<u>220,080</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures				39,028
Other Financing Sources (Uses):				
Operating Transfer In	\$ _____	_____	_____	7,976
Total Other Financing Sources (Uses)	<u>\$ _____</u>	<u>_____</u>	<u>_____</u>	<u>7,976</u>
Net Change In Fund Balances	<u>\$ _____</u>	<u>_____</u>	<u>_____</u>	47,004
Fund Balances - Beginning			\$ _____	(47,004)
Fund Balances - Ending			<u>\$ _____</u>	<u>_____</u>

Webb County, Texas
Criminal Justice Division - Women's Legal Advocate (Prosecutor)
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

Grant # WF-01-V30-13509-04

Grant Period 6/01/02- 11/30/02

	Original and Final Budgeted Amounts	Cumulative Thru 9/30/02	Actual Amounts	Total
REVENUES				
Intergovernmental	\$ 21,393	15,332	6,061	21,393
Grant Matching	10,833	5,127	4,324	9,451
Total Revenues	<u>\$ 32,226</u>	<u>20,459</u>	<u>10,385</u>	<u>30,844</u>
EXPENDITURES				
Current:				
Justice System:				
Personnel	\$ 22,904	15,036	7,970	23,006
Fringe Benefits	7,462	5,423	2,415	7,838
Travel	750			
Training And Education				
Supplies And Direct Operating Expenses	360			
Minor Apparatus And Tools	750			
Total Expenditures	<u>\$ 32,226</u>	<u>20,459</u>	<u>10,385</u>	<u>30,844</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$</u>	<u></u>	<u></u>	
Fund Balances - Beginning				<u>\$</u>
Fund Balances - Ending				<u></u>

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/02
---	--------------------------------------

	42,755
(1,382)	14,268
(1,382)	57,023

(102)	41,961
(376)	13,577
750	
	100
360	1,282
750	103
1,382	57,023

Webb County, Texas
Criminal Justice Division - Women's Legal Advocate (Prosecutor)
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

				Grant # WF-02-V30-13509-05
				Grant Period 12/01/02- 08/31/03
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 32,089	32,089	29,815	(2,274)
Grant Matching	19,071	19,071	9,938	(9,133)
Total Revenues	<u>\$ 51,160</u>	<u>51,160</u>	<u>39,753</u>	<u>(11,407)</u>
EXPENDITURES				
Current:				
Justice System:				
Personnel	\$ 36,140	36,140	28,726	7,414
Fringe Benefits	12,231	12,231	9,208	3,023
Travel	1,124	1,124	299	825
Training and Education			100	(100)
Supplies And Direct Operating Expenses	540	540	299	241
Minor Apparatus And Tools	1,125	1,125	1,121	4
Total Expenditures	<u>\$ 51,160</u>	<u>51,160</u>	<u>39,753</u>	<u>11,407</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$</u>	<u></u>		<u></u>
Fund Balances - Beginning			\$	
Fund Balances - Ending			<u></u>	

Grant # WF-03-V30-13509-06
Grant Period 09/01/03 - 08/31/04

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/03	Total Prior Year As Of 9/30/02
51,176	4,151	(47,025)	33,966	
17,478	1,384	(16,094)	11,322	
<u>68,654</u>	<u>5,535</u>	<u>(63,119)</u>	<u>45,288</u>	
48,549	4,078	44,471	32,804	
16,385	1,457	14,928	10,665	
1,000		1,000	299	
			100	
1,000		1,000	299	
1,720		1,720	1,121	
<u>68,654</u>	<u>5,535</u>	<u>63,119</u>	<u>45,288</u>	

Webb County, Texas
Criminal Justice Division - Women's Legal Advocate
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

Grant # WF-01-V30-13952-04

Grant Period 6/01/02- 11/30/02

	Original and Final Budgeted Amounts	Cumulative Thru 9/30/02	Actual Amounts	Total
REVENUES				
Intergovernmental	\$ 15,556	9,805	5,492	15,297
Grant Matching	5,547	3,268	1,831	5,099
Total Revenues	<u>\$ 21,103</u>	<u>13,073</u>	<u>7,323</u>	<u>20,396</u>
EXPENDITURES				
Current:				
Justice System:				
Personnel	\$ 13,854	9,121	4,945	14,066
Fringe Benefits	3,680	2,506	1,289	3,795
Travel				
Training and Education	500		756	756
Supplies And Direct Operating Expenses	1,374	1,446	26	1,472
Minor Apparatus And Tools	1,695		307	307
Total Expenditures	<u>\$ 21,103</u>	<u>13,073</u>	<u>7,323</u>	<u>20,396</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$</u>	<u></u>	<u></u>	
Fund Balances - Beginning				\$
Fund Balances - Ending				<u></u>

<u>Variance with Final Budget Positive (Negative)</u>	<u>Total Prior Year As of 9/30/02</u>
(259)	29,752
<u>(448)</u>	<u>9,917</u>
<u>(707)</u>	<u>39,669</u>

(212)	27,680
(115)	7,262
	886
(256)	150
(98)	3,691
<u>1,388</u>	
<u>707</u>	<u>39,669</u>

<u> </u>	<u> </u>
	<u> </u>

Webb County, Texas
Criminal Justice Division - Women's Legal Advocate
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

				Grant # WF-02-V30-13952-05	
				Grant Period 12/01/02- 08/31/03	
				Budgeted Amounts	Actual
				Original	Final
					Amounts
					Variance with Final Budget Positive (Negative)
REVENUES					
Intergovernmental	\$	23,334	23,334	23,334	
Grant Matching		12,554	12,554	10,156	(2,398)
Total Revenues	\$	<u>35,888</u>	<u>35,888</u>	<u>33,490</u>	<u>(2,398)</u>
EXPENDITURES					
Current:					
Justice System:					
Personnel	\$	21,918	21,918	21,918	
Fringe Benefits		8,616	8,616	7,648	968
Travel		750	750		750
Training and Education					
Supplies And Direct Operating Expenses		2,063	2,063	1,959	104
Minor Apparatus And Tools		2,541	2,541	1,965	576
Total Expenditures	\$	<u>35,888</u>	<u>35,888</u>	<u>33,490</u>	<u>2,398</u>
Excess (Deficiency) Of Revenue					
Over (Under) Expenditures	\$	<u></u>	<u></u>		
Fund Balances - Beginning					
Fund Balances - Ending	\$	<u></u>	<u></u>		

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/03	Total Prior Year As Of 9/30/02
33,575	3,189	(30,386)	26,523	
14,508	1,114	(13,394)	11,270	
48,083	4,303	(43,780)	37,793	
29,449	2,473	26,976	24,391	
11,496	995	10,501	8,643	
1,000	734	266	734	
2,638	101	2,537	2,060	
3,500		3,500	1,965	
48,083	4,303	43,780	37,793	

Webb County, Texas
Criminal Justice Division - City of Laredo Financial Task Force
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

		Grant #I2PSSP571				Variance with Final Budget Positive (Negative)	
		Grant Period 1/1/02 - 12/31/02					
		Budgeted Amounts		Cumulative	Actual		Total
		Original	Final	Thru 9/30/02	Amounts		
REVENUES							
Intergovernmental	\$		223,271	172,921	50,893	223,815	544
Grant Matching			11,775	11,775		11,775	
Total Revenues	\$		235,046	184,696	50,893	235,589	544
EXPENDITURES							
Current:							
Public Safety:							
Personnel	\$		174,611	140,338	38,055	178,392	(3,781)
Fringe Benefits			60,435	44,359	12,839	57,197	3,238
Total Expenditures	\$		235,046	184,696	50,893	235,589	(544)
Excess (Deficiency) Of Revenues Over (Under) Expenditures							
OTHER FINANCING SOURCES (USES)							
Transfers In	\$						
Total Other Financing Sources (Uses)	\$						
Net Change In Fund Balance	\$						
Fund Balances - Beginning							
Fund Balances - Ending	\$						

Grant #I3PSSP571
Grant Period 1/01/03 - 12/31/03

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/03	Total Prior Year As Of 9/30/02
211,966	198,712	(13,254)	249,606	235,312
13,711	12,084	(1,627)	12,084	11,775
<u>225,677</u>	<u>210,797</u>	<u>(14,880)</u>	<u>261,690</u>	<u>247,087</u>
175,889	165,167	10,722	203,222	187,480
58,658	54,500	4,158	67,338	59,607
<u>234,547</u>	<u>219,667</u>	<u>14,880</u>	<u>270,560</u>	<u>247,087</u>
(8,870)	(8,870)		(8,870)	
	8,870		8,870	
	8,870		8,870	

Webb County, Texas
Criminal Justice Division - City Of Laredo Multi-Agency Narcotics Task Force
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

DB-01-A10-12039-04

Grant Period 6/01/02 - 5/31/03 Extended to 6/30/03

	Budgeted Amounts		Cumulative	Actual		Variance with
	Original	Final	Thru 9/30/02	Amounts	Total	Final Budget
						Positive
						(Negative)
REVENUES						
Intergovernmental	\$ 291,245	318,662	105,495	228,638	334,133	15,471
Revenue Matching		31,500		32,026	32,026	526
Revenue from Webb	50,503	90,813		57,136	57,136	(33,677)
Total Revenues	\$ 341,748	440,975	105,495	317,800	423,295	(17,681)
EXPENDITURES						
Current:						
Public Safety:						
Personnel	\$ 255,141	332,478	81,289	236,083	317,372	15,106
Fringe Benefits	86,607	108,498	24,206	80,650	104,856	3,642
Expenditures In-Kind						
Total Expenditures	\$ 341,748	440,975	105,495	316,732	422,227	18,748
Excess (Deficiency) Of Revenues				1,067		1,067
Over (Under) Expenditures						
Fund Balances - Beginning					\$ 1,067	
Fund Balances - Ending						

DB-02-A10-12039-04

Grant Period 7/01/03 - 5/31/04

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As of 9/30/03	Total Prior Year As Of 9/30/02
281,128	81,484	(199,644)	310,122	344,368
			32,026	28,671
90,000	16,449	(73,551)	73,585	
<u>371,128</u>	<u>97,933</u>	<u>(273,195)</u>	<u>415,733</u>	<u>373,039</u>

274,175	73,753	200,422	309,836	265,665
96,953	25,247	71,706	105,897	78,703
				28,671
<u>371,128</u>	<u>99,000</u>	<u>272,128</u>	<u>415,733</u>	<u>373,039</u>

<u>(1,067)</u>	<u>(1,067)</u>			
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Webb County, Texas
U.S. Department of Justice - C.O.P.S. In Schools Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
For Year Ended September 30, 2002

Grant # DOJ-2001SHWX0637 Grant Period 09/01/01 -08/31/04					
	Original and Final Budgeted Amounts	Cumulative Thru 9/30/02	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
REVENUES					
Intergovernmental	\$ 750,000	15,902	212,353	228,255	(521,745)
Grant Matching	14,000	413	9,067	9,480	(4,520)
Total Revenues	<u>\$ 764,000</u>	<u>16,315</u>	<u>221,420</u>	<u>237,735</u>	<u>(526,265)</u>
EXPENDITURES					
Current;					
Public Safety:					
Personnel	\$ 553,393	12,788	159,572	172,360	381,033
Fringe Benefits	210,607	3,527	61,848	65,375	145,232
Total Expenditures	<u>\$ 764,000</u>	<u>16,315</u>	<u>221,420</u>	<u>237,735</u>	<u>526,265</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$</u>	<u></u>	<u></u>		<u></u>
Fund Balances - Beginning				\$	
Fund Balances - Ending				<u></u>	

Grant # DOJ-2001SHWX0637
Grant Period 09/01/01 -08/31/04

Original and Final Budgeted Amounts	Current Year As Of 9/30/03	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/03	Total Prior Year As Of 9/30/02
521,745	21,324	(500,421)	233,677	15,902
4,800	600	(4,200)	9,667	413
<u>526,545</u>	<u>21,924</u>	<u>(504,621)</u>	<u>243,344</u>	<u>16,315</u>
381,034	15,154	365,880	174,726	12,788
145,511	6,770	138,741	68,618	3,527
<u>526,545</u>	<u>21,924</u>	<u>504,621</u>	<u>243,344</u>	<u>16,315</u>



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Webb County, Texas
U.S. Department of Justice - Local Law Enforcement Block Grant
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

Grant # O.J.P. 2003-LB-BX - 2148
Grant Period 08/31/02 - 08/30/04

	Budgeted Amounts		Actual	Variance with	Total
	Original	Final	Amounts	Final Budgeted Positive (Negative)	Prior Year As Of 9/30/02
REVENUES					
Intergovernmental	\$ 95,234	95,234	61,794	(33,440)	
Grant Matching	10,582	10,582	6,866	(3,716)	
Total Revenues	<u>\$ 105,816</u>	<u>105,816</u>	<u>68,660</u>	<u>(37,156)</u>	
EXPENDITURES					
Current:					
Public Safety:					
Training & Education		7,690	7,690		
Minor Aparatus & Tools		61,195	60,970	225	
Capital Outlay	\$ 105,816	36,931		36,931	
Total Expenditures	<u>\$ 105,816</u>	<u>105,816</u>	<u>68,660</u>	<u>37,156</u>	
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$</u>	<u></u>		<u></u>	<u></u>
Fund Balances - Beginning					
Fund Balances - Ending			\$		

Webb County, Texas
U.S. Department of Justice - Local Law Enforcement Block Grant
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

Grant # O.J.P. 2002 - LB-BX-1650
Grant Period 10/15/01 - 10/14/03

	Budgeted Amounts		Cumulative	Actual	
	Original	Final	Thru 9/30/02	Amounts	Total
REVENUES					
Intergovernmental	\$ 119,525	119,525	47,677	71,848	119,525
Grant Matching	13,281	13,281	5,298	7,983	13,281
Interest		144		144	144
Total Revenues	<u>\$ 132,806</u>	<u>132,950</u>	<u>52,975</u>	<u>79,975</u>	<u>132,950</u>
EXPENDITURES					
Current:					
Public Safety:					
Minor Apparatus & Tools		65,650	52,975	12,675	65,650
Equipment	\$ 132,806	67,300		67,300	67,300
Total Expenditures	<u>\$ 132,806</u>	<u>132,950</u>	<u>52,975</u>	<u>79,975</u>	<u>132,950</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$</u>	<u></u>	<u></u>		<u></u>
Fund Balances - Beginning					
Fund Balances - Ending				<u>\$</u>	<u></u>

<u>Variance with Final Budget Positive (Negative)</u>	<u>Total Prior Year As Of 9/30/02</u>
	47,677
	5,298
<u> </u>	<u>52,975</u>
<u> </u>	<u> </u>

	52,975
<u> </u>	<u>52,975</u>
<u> </u>	<u> </u>

<u> </u>	<u> </u>
<u> </u>	<u> </u>

Webb County, Texas
U.S. Department of Justice - C.O.P.S. Universal Hiring Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

Grant # O.J.P. 95-CC-WX-0268
Grant Period 05/01/99 - 04/30/03

	Budgeted Amounts		Cumulative	Actual	Total
	Original	Final	Thru 9/30/02	Amounts	
REVENUES					
Intergovernmental	\$ 537,338	536,883	523,443	13,440	536,883
Grant Matching	189,867	207,480	185,480	22,000	207,480
Total Revenues	<u>\$ 727,205</u>	<u>744,363</u>	<u>708,923</u>	<u>35,440</u>	<u>744,363</u>
EXPENDITURES					
Current:					
Public System:					
Personnel	\$ 537,338	535,864	510,024	25,840	535,864
Fringe Benefits	189,867	208,499	198,899	9,600	208,499
Total Expenditures	<u>\$ 727,205</u>	<u>744,363</u>	<u>708,923</u>	<u>35,440</u>	<u>744,363</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$</u>	<u></u>	<u></u>		<u></u>
Fund Balances - Beginning				\$	
Fund Balances - Ending				<u></u>	

Variance with Final Budget Positive (Negative)	Total Prior Year As Of 9/30/02
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	202,550
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	72,093
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	274,643
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	196,148
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	78,495
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	274,643
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Webb County, Texas
Welfare Emergency Food and Shelter Program
Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

Emergency Food and Shelter Program				
ID # 16-8438-00				
	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Prior Year As Of 9/30/02
REVENUES				
Intergovernmental	\$ 21,740	21,740		22,249
Total Revenues	\$ 21,740	21,740		22,249
EXPENDITURES				
Current:				
Health And Human Services:				
Emergency Food And Shelter	\$ 21,740	21,740		22,249
Total Expenditures	\$ 21,740	21,740		22,249
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$			
Fund Balances-Beginning				
Fund Balances-Ending		\$		

Webb County, Texas
Public Transportation For Nonurbanized Areas
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

		SDHPT Grant #513-22F-4033 Grant Period 9/01/02-8/31/03				Variance with Final Budget- Positive (Negative)	
		Budgeted Amounts		Cumulative Thru 9/30/02	Actual Amounts	Total	
		Original	Final				
REVENUES							
Fees	\$	192,708	192,708	10,475	111,222	121,697	(71,011)
Intergovernmental		469,372	1,026,874	42,338	560,980	603,318	(423,556)
Grant Matching		45,000	89,000	3,000	78,833	81,833	(7,167)
Miscellaneous:							
Other Revenue			1,060		1,060	1,060	
In Kind		30,000	30,000	2,500	27,500	30,000	
Total Revenues	\$	<u>737,080</u>	<u>1,339,642</u>	<u>58,313</u>	<u>779,595</u>	<u>837,908</u>	<u>(501,734)</u>
EXPENDITURES							
Current:							
Infrastructure And Environmental Services:							
Administrative	\$	147,233	244,775	11,626	157,745	169,371	75,404
Operating Expenses		559,847	846,096	53,197	566,574	619,771	226,325
In-Kind Services		30,000	30,000	2,500	27,500	30,000	
Capital Outlay			227,902		58,122	58,122	169,780
Total Expenditures	\$	<u>737,080</u>	<u>1,348,773</u>	<u>67,323</u>	<u>809,941</u>	<u>877,264</u>	<u>471,509</u>
Excess (Deficiency) of Revenues							
Over (Under) Expenditures			(9,131)	(9,010)	(30,346)	(39,356)	(30,225)
Special Item:							
Proceeds from Sale of Capital Assets							
Net Change in Fund Balances	\$		<u>(9,131)</u>	<u>(9,010)</u>	<u>(30,346)</u>	<u>(39,356)</u>	<u>(30,225)</u>
Fund Balances-Beginning							
Reserved for Inventories							
Fund Balances-Ending						\$ <u>(39,356)</u>	

SDHPT Grant #514-22F-7032
Grant Period 9/01/03-8/31/04

Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Actual Amounts As Of 9/30/03	Total Prior Year As Of 9/30/02
Original	Final				
132,304	132,304	8,038	(124,266)	119,260	145,300
794,464	794,464	63,556	(730,908)	624,536	665,179
89,776	89,776	7,167	(82,609)	86,000	48,000
				1,060	
30,000	30,000	2,500	(27,500)	30,000	32,500
<u>1,046,544</u>	<u>1,046,544</u>	<u>81,261</u>	<u>(965,283)</u>	<u>860,856</u>	<u>890,979</u>
184,066	184,066	16,052	168,014	173,797	164,135
662,698	662,698	71,917	590,781	638,492	615,085
30,000	30,000	2,500	27,500	30,000	32,500
169,780	169,780		169,780	58,122	70,129
<u>1,046,544</u>	<u>1,046,544</u>	<u>90,469</u>	<u>956,075</u>	<u>900,411</u>	<u>881,849</u>
		(9,208)	(9,208)	(39,555)	9,130
					1,140
		<u>(9,208)</u>	<u>(9,208)</u>	<u>(39,555)</u>	<u>10,270</u>
				30,347	20,077
				3,240	
				<u>(5,968)</u>	<u>30,347</u>

Webb County, Texas
U. S. Department of Labor Employment And Training Administration
Welfare to Work Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

Grant # Y-7203-9-00-81-60

Grant Period 1/01/99 - 9/30/03

	Budgeted Amounts		Cumulative Thru 9/30/02	Actual Amounts	Total
	Original	Final			
REVENUES					
Intergovernmental	\$ 1,000,000	1,000,000	915,686	73,451	989,137
Grant Matching	67,342	87,342	67,342	18,737	86,079
In-Kind	30,631	30,631	30,631		30,631
Total Revenues	\$ <u>1,097,973</u>	<u>1,117,973</u>	<u>1,013,659</u>	<u>92,188</u>	<u>1,105,847</u>
EXPENDITURES					
Current:					
Health And Human Services:					
Personnel	\$ 189,687	371,124	282,264	86,405	368,669
Operations	27,655	27,655	25,854	1,080	26,934
Program Cost	850,000	688,563	674,910	4,703	679,613
In-Kind Expenditures	30,631	30,631	30,631		30,631
Total Expenditures	\$ <u>1,097,973</u>	<u>1,117,973</u>	<u>1,013,659</u>	<u>92,188</u>	<u>1,105,847</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ <u> </u>	<u> </u>			<u> </u>
Fund Balances-Beginning					
Fund Balances-Ending			\$ <u> </u>	<u> </u>	

<u>Variance with Final Budget- Positive (Negative)</u>	<u>Total Prior Year As Of 9/30/02</u>
(10,863)	100,522
(1,263)	30,631
<u>(12,126)</u>	<u>131,153</u>

2,455	80,428
721	(887)
8,950	20,980
	30,631
<u>12,126</u>	<u>131,153</u>

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Webb County, Texas
U.S. Treasury Department, Bureau Of Alcohol, Tobacco & Firearms
Gang Resistance Education And Training Program (G.R.E.A.T.)
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

		Cooperative Agreement # ATC020219 Grant Period 01/16/02- 01/15/03			Variance with Final Budget Positive (Negative)
	Original and Final Budgeted Amounts	Cumulative Thru 9/30/02	Actual Amounts	Total	
REVENUES					
Intergovernmental	\$ 134,838	7,248	21,999	29,247	(105,591)
Total Revenues	<u>\$ 134,838</u>	<u>7,248</u>	<u>21,999</u>	<u>29,247</u>	<u>(105,591)</u>
EXPENDITURES					
Current;					
Public Safety:					
Personnel	\$ 44,963				44,963
Overtime	28,000				28,000
Fringe Benefits	21,424				21,424
Administrative Travel	8,090	6,063	(15)	6,048	2,042
Training And Education					
Education & Classroom Supplies	6,361		1,223	1,223	5,138
Materials & Supplies	11,000		10,848	10,848	152
Miscellaneous Summer Camp	1,500	1,185		1,185	315
Miscellaneous After School Program					
Minor Apparatus And Tools	13,500		9,943	9,943	3,557
Total Expenditures	<u>\$ 134,838</u>	<u>7,248</u>	<u>21,999</u>	<u>29,247</u>	<u>105,591</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$</u>	<u></u>	<u></u>	<u></u>	<u></u>
Fund Balances - Beginning					
Fund Balances - Ending				\$	

Cooperative Agreement # ATC03000280
Grant Period 01/16/03 - 01/15/04

Original and Final Budgeted Amounts	Current Year As Of 9/30/03	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/03	Total Prior Year As Of 9/30/02
114,611	17,052	(97,559)	39,051	7,975
114,611	17,052	(97,559)	39,051	7,975
55,913	10,040	45,873	10,040	
7,962		7,962		
16,622	2,446	14,176	2,446	6,063
	2,104	(2,104)	2,104	
3,192		3,192	1,223	
22,922		22,922	10,848	727
8,000	2,462	5,538	2,462	1,185
			9,943	
114,611	17,052	97,559	39,051	7,975

Webb County, Texas
Community Justice Assistance Division - Community Corrections Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

Community Corrections Program Grant Period 9/01/02 - 8/31/03							Variance with Final Budget Positive (Negative)
	Budgeted Amounts		Cumulative Thru 9/30/02	Actual Amounts	Total		
	Original	Final					
REVENUES							
Payments By Program Participants	\$ 105,000	161,250	10,965	149,685	160,650		(600)
Intergovernmental	409,889	389,861	53,332	336,529	389,861		
Other Revenue	49,000	38,173	1,933	32,596	34,529		(3,644)
Total Revenues	<u>\$ 563,889</u>	<u>589,284</u>	<u>66,230</u>	<u>518,810</u>	<u>585,040</u>		<u>(4,244)</u>
EXPENDITURES							
Current:							
Corrections And Rehabilitation:							
Salaries And Fringe Benefits	\$ 733,780	742,806	58,365	661,476	719,841		22,965
Travel And Furnished Transportation							
Contractual Services	26,440	23,320	2,990	18,200	21,190		2,130
Professional Fees	3,075	2,922		2,922	2,922		
Supplies And Operating Expenditures	46,414	58,203	4,812	45,502	50,314		7,889
Facilities, Utilities And Equipment		987	63	693	756		231
Total Expenditures	<u>\$ 809,709</u>	<u>828,238</u>	<u>66,230</u>	<u>728,793</u>	<u>795,023</u>		<u>33,215</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(245,820)	(238,954)		(209,983)	(209,983)		28,971
Other Financing Sources (Uses):							
Operating Transfers In	\$ 245,820	238,954		168,278	168,278		(70,676)
Total Other Financing Sources (Uses)	<u>\$ 245,820</u>	<u>238,954</u>		<u>168,278</u>	<u>168,278</u>		<u>(70,676)</u>
Net Change In Fund Balances	<u>\$</u>	<u></u>	<u></u>	<u>(41,705)</u>	<u>(41,705)</u>		<u>(41,705)</u>
Fund Balances - Beginning					41,707		
Fund Balances - Ending					<u>\$ 2</u>		

Community Corrections Program Grant Period 9/01/03 - 8/31/04				
Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/03	Total Prior Year As Of 9/30/02
223,000	11,917	(211,083)	161,602	116,876
389,398	48,527	(340,871)	385,056	419,295
	1,622	1,622	34,218	42,354
<u>612,398</u>	<u>62,066</u>	<u>(550,332)</u>	<u>580,876</u>	<u>578,525</u>
789,593	58,635	730,958	720,111	676,525
11,700		11,700	18,200	41,235
2,921		2,921	2,922	2,738
60,000	3,431	56,569	48,933	51,989
1,085		1,085	693	1,104
<u>865,299</u>	<u>62,066</u>	<u>803,233</u>	<u>790,859</u>	<u>773,591</u>
(252,901)		252,901	(209,983)	(195,066)
252,901		(252,901)	168,278	236,773
<u>252,901</u>		<u>(252,901)</u>	<u>168,278</u>	<u>236,773</u>
			(41,705)	41,707
			41,707	
			<u>2</u>	<u>41,707</u>

Webb County, Texas
Community Justice Assistance Division - Day Reporting Center
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

	Day Reporting Center					
	Grant Period 9/01/02 - 8/31/03					
	Budgeted Amounts		Cumulative	Actual	Total	Variance with
	Original	Final	Thru 9/30/02	Amounts		Final Budget
						Positive
						(Negative)
REVENUES						
Intergovernmental	\$ 85,630	82,394	8,559	73,836	82,395	1
Total Revenues	\$ 85,630	82,394	8,559	73,836	82,395	1
EXPENDITURES						
Current:						
Corrections And Rehabilitation:						
Salaries And Fringe Benefits	\$ 101,716	105,310	7,988	96,887	104,875	435
Travel And Furnished Transportation	4,000	4,000	275	2,179	2,454	1,546
Contract Service For Offenders	100	300		250	250	50
Professional Fees	642	642		617	617	25
Supplies And Operating Expenditures	600	56,150	80	56,031	56,111	39
Facilities, Utilities And Equipment	3,455	3,455	216	2,628	2,844	611
Total Expenditures	\$ 110,513	169,857	8,559	158,592	167,151	2,706
Excess (Deficiency) Of Revenues						
Over (Under) Expenditures	(24,883)	(87,463)		(84,756)	(84,756)	2,707
Other Financing Sources (Uses):						
Operating Transfers In	\$ 24,883	87,463		29,206	29,206	(58,257)
Total Other Financing Sources (Uses):	\$ 24,883	87,463		29,206	29,206	(58,257)
Net Change In Fund Balances	\$			(55,550)	(55,550)	(55,550)
Fund Balances - Beginning					55,550	
Fund Balances - Ending				\$		

Day Reporting Center				
Grant Period 9/01/03 - 8/31/04				
Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/03	Total Prior Year As Of 9/30/02
174,682	14,010	(160,672)	87,846	142,135
<u>174,682</u>	<u>14,010</u>	<u>(160,672)</u>	<u>87,846</u>	<u>142,135</u>
175,461	13,704	161,757	110,591	100,541
7,600	219	7,381	2,398	2,339
			250	
2,390		2,390	617	642
14,000		14,000	56,031	440
3,200	87	3,113	2,715	4,034
<u>202,651</u>	<u>14,010</u>	<u>188,641</u>	<u>172,602</u>	<u>107,996</u>
(27,969)		27,969	(84,756)	34,139
<u>27,969</u>		<u>(27,969)</u>	<u>29,206</u>	<u>21,411</u>
<u>27,969</u>		<u>(27,969)</u>	<u>29,206</u>	<u>21,411</u>
			(55,550)	55,550
			<u>55,550</u>	
				<u>55,550</u>

Webb County, Texas
Community Justice Assistance Division - Regional Court Residential Treatment Center
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

Court Residential Treatment Center					
Grant Period 9/01/02 - 8/31/03					
	Budgeted Amounts		Cumulative	Actual	
	Original	Final	Thru 9/30/02	Amounts	Total
REVENUES					
Payments By Program Participants	\$ 93,560	104,396	15,226	88,171	103,397
Intergovernmental	925,401	925,401	53,168	872,233	925,401
Other Revenue	3,000	2,060	84	2,175	2,259
Total Revenues	<u>\$ 1,021,961</u>	<u>1,031,857</u>	<u>68,478</u>	<u>962,579</u>	<u>1,031,057</u>
EXPENDITURES					
Current:					
Corrections And Rehabilitation:					
Salaries And Fringe Benefits	\$ 807,020	737,125	59,643	672,435	732,078
Travel And Furnished Transportation	32,212	18,400	914	15,613	16,527
Contract Service For Offenders	13,700	10,100	792	8,852	9,644
Professional Fees	7,991	7,991	300	7,587	7,887
Supplies And Operating Expenditures	136,917	108,030	3,040	96,353	99,393
Facilities, Utilities And Equipment	163,287	194,455	3,789	184,452	188,241
Total Expenditures	<u>\$ 1,161,127</u>	<u>1,076,101</u>	<u>68,478</u>	<u>985,292</u>	<u>1,053,770</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(139,166)	(44,244)		(22,713)	(22,713)
Other Financing Sources (Uses):					
Operating Transfers In	\$ 139,166	44,244		22,713	22,713
Total Other Financing Sources (Uses):	<u>\$ 139,166</u>	<u>44,244</u>		<u>22,713</u>	<u>22,713</u>
Net Change In Fund Balances	<u>\$</u>	<u></u>	<u></u>	<u></u>	
Fund Balances - Beginning					
Fund Balances - Ending					<u>\$</u>

<u>Variance with Final Budget Positive (Negative)</u>	<u>Total Prior Year As Of 9/30/02</u>
(999)	163,373
	921,632
199	10,325
<u>(800)</u>	<u>1,095,330</u>

5,047	774,985
1,873	26,018
456	14,668
104	8,334
8,637	138,872
6,214	159,646
<u>22,331</u>	<u>1,122,523</u>

21,531 (27,193)

<u>(21,531)</u>	<u>27,193</u>
<u>(21,531)</u>	<u>27,193</u>

<u></u>	<u></u>
<u></u>	<u></u>

Webb County, Texas
Community Justice Assistance Division - Basic Supervision Program
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

		Basic Supervision Program Grant Period 9/01/02 - 8/31/03				Variance with Final Budget Positive (Negative)	
		Budgeted Amounts		Cumulative Thru 9/30/02	Actual Amounts		Total
		Original	Final				
REVENUES							
Probation Fees	\$	888,019	785,692	54,518	689,675	744,193	(41,499)
Intergovernmental		805,374	874,831	36,324	838,507	874,831	
Interest		60,000	21,000	1,438	15,123	16,561	(4,439)
Other Revenue		3,292	892	236	3,093	3,329	2,437
Total Revenues	\$	<u>1,756,685</u>	<u>1,682,415</u>	<u>92,516</u>	<u>1,546,398</u>	<u>1,638,914</u>	<u>(43,501)</u>
EXPENDITURES							
Current:							
Corrections And Rehabilitation:							
Salaries And Fringe Benefits	\$	1,234,321	1,189,058	86,777	942,474	1,029,251	159,807
Travel And Furnished Transportation		31,880	47,000	1,926	24,089	26,015	20,985
Contract Service For Offenders		9,750	17,250	3,885	6,197	10,082	7,168
Professional Fees		24,290	46,561	(229)	29,982	29,753	16,808
Supplies And Operating Expenditures		35,931	72,006		56,783	56,783	15,223
Facilities, Utilities And Equipment		10,644	17,164	157	5,523	5,680	11,484
Total Expenditures	\$	<u>1,346,816</u>	<u>1,389,039</u>	<u>92,516</u>	<u>1,065,048</u>	<u>1,157,564</u>	<u>231,475</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures		409,869	293,376		481,350	481,350	187,974
Other Financing Sources (Uses):							
Operating Transfers Out	\$	<u>(409,869)</u>	<u>(293,376)</u>		<u>(216,961)</u>	<u>(216,961)</u>	<u>76,415</u>
Total Other Financing Sources (Uses):	\$	<u>(409,869)</u>	<u>(293,376)</u>		<u>(216,961)</u>	<u>(216,961)</u>	<u>76,415</u>
Net Change In Fund Balance	\$				<u>264,389</u>	<u>264,389</u>	<u>264,389</u>
Fund Balances - Beginning						150,470	
Fund Balances - Ending						<u>\$ 414,859</u>	

Basic Supervision Program Grant Period 9/01/03 - 8/31/04				
Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/03	Total Prior Year As Of 9/30/02
756,548	62,391	(694,157)	752,066	798,814
804,172	38,927	(765,245)	877,434	820,867
	995	995	16,118	21,430
	160	160	3,253	8,854
<u>1,560,720</u>	<u>102,473</u>	<u>(1,458,247)</u>	<u>1,648,871</u>	<u>1,649,965</u>
1,252,136	87,582	1,164,554	1,030,056	1,098,682
38,967	1,821	37,146	25,910	19,825
19,000	1,250	17,750	7,447	14,295
57,531	1,119	56,412	31,101	29,050
81,604	10,044	71,560	66,827	44,668
14,880	657	14,223	6,180	7,384
<u>1,464,118</u>	<u>102,473</u>	<u>1,361,645</u>	<u>1,167,521</u>	<u>1,213,904</u>
96,602		(96,602)	481,350	436,061
(280,870)		280,870	(216,961)	(285,591)
(280,870)		280,870	(216,961)	(285,591)
(184,268)		184,268	264,389	150,470
			150,470	
			<u>414,859</u>	<u>150,470</u>

Webb County, Texas
Community Justice Assistance Division - Treatment Incarceration Program
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

Treatment Incarceration Program						Variance with Final Budget Positive (Negative)
Grant Period 9/01/02 - 8/31/03						
Budgeted Amounts		Cumulative Thru 9/30/02	Actual Amounts	Total		
Original	Final					
REVENUES						
Intergovernmental	\$ 189,453	193,102	5,087	188,015	193,102	
Total Revenues	\$ 189,453	193,102	5,087	188,015	193,102	
EXPENDITURES						
Current:						
Corrections And Rehabilitation:						
Salaries And Fringe Benefits	\$ 26,605	26,851		26,671	26,671	180
Travel And Furnished Transportation	161,498	168,298	5,087	131,911	136,998	31,300
Contract Service For Offenders	1,350	1,350		1,350	1,350	
Professional Fees		1,000				1,000
Supplies And Operating Expenditures						
Total Expenditures	\$ 189,453	197,499	5,087	159,932	165,019	32,480
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(4,397)		28,083	28,083	32,480
Other Financing Sources (Uses):						
Operating Transfers In	\$	4,397				(4,397)
Total Other Financing Sources (Uses)	\$	4,397				(4,397)
Net Change In Fund Balances	\$			28,083	28,083	28,083
Fund Balances - Beginning					\$ 28,083	
Fund Balances - Ending						

Treatment Incarceration Program Grant Period 9/01/03 - 8/31/04				
Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/03	Total Prior Year As Of 9/30/02
180,000		(180,000)	188,015	185,087
180,000		(180,000)	188,015	185,087

			26,671	
1,000		1,000		
175,557		175,557	131,911	183,951
2,350		2,350	1,350	1,350
1,093		1,093		
180,000		180,000	159,932	185,301

28,083 (214)

				214
				214

28,083

28,083

Webb County, Texas
Community Justice Assistance Division - Mentally Impaired Caseload
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

Mentally Impaired Caseload						Variance with Final Budget Positive (Negative)
Grant Period 9/01/02 - 8/31/03						
Budgeted Amounts		Cumulative Thru 9/30/02	Actual Amounts	Total		
Original	Final					
REVENUES						
Intergovernmental	\$ 58,163	55,965	2,635	53,331	55,966	1
Total Revenues	\$ 58,163	55,965	2,635	53,331	55,966	1
EXPENDITURES						
Current:						
Corrections And Rehabilitation:						
Salaries And Fringe Benefits	\$ 52,921	52,515	2,011	49,267	51,278	1,237
Travel & Furnished Transportation	1,600	950	624		624	326
Professional Fees	636	420		420	420	
Supplies & Operating Expenditures	3,006	626		569	569	57
Total Expenditures	\$ 58,163	54,511	2,635	50,256	52,891	1,620
Excess (Deficiency) Of Revenue Over (Under) Expenditures		1,454		3,075	3,075	1,621
Other Financing Sources (Uses):						
Operating Transfers Out	\$ (1,454)			(3,236)	(3,236)	(1,782)
Total Other Financing Sources (Uses)	\$ (1,454)			(3,236)	(3,236)	(1,782)
Net Change In Fund Balances	\$			(161)	(161)	(161)
Fund Balances - Beginning					1,782	
Fund Balances - Ending					\$ 1,621	

Mentally Impaired Caseload
Grant Period 9/01/03 - 8/31/04

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/03	Total Prior Year As Of 9/30/02
55,965	4,325	(51,640)	57,656	59,237
55,965	4,325	(51,640)	57,656	59,237
53,534	4,325	49,209	53,592	52,800
1,261		1,261		829
1,170		1,170	420	436
			569	3,390
55,965	4,325	51,640	54,581	57,455
			3,075	1,782
			(3,236)	
			(3,236)	
			(161)	1,782
			1,782	
			1,621	1,782

Webb County, Texas
System Benefit Funds Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

		Grant Period: 1/01/2002 to 10/31/2002			Variance with Final Budget- Positive (Negative)	
		Contract # 303047				
	Budgeted Amounts		Cumulative 9/30/2003	Actual Amounts	Total	
	Original	Final				
REVENUES						
Intergovernmental	\$ 155,672	181,245	179,612	1,199	180,811	(434)
Total Revenues	\$ 155,672	181,245	179,612	1,199	180,811	(434)
EXPENDITURES						
Current:						
Health And Human Services:	\$	9,008	9,008		9,008	
Administration				26	111,382	
Materials and Supplies	58,555	111,382	111,356	588	2,763	
Program Support		2,763	2,175		27,463	
Labor	58,555	27,463	27,463			
CFI/WS						
Refrigerators	38,562	30,629	30,195		30,195	434
Total Expenditures	\$ 155,672	181,245	180,197	614	180,811	434
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	\$		(585)	585		
Fund Balances-Beginning						
Fund Balances-Ending	\$					

Grant Period: 9/01/2002 to 8/31/2003

Contract # 303047

Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)	Total Actual Amounts As of 9/30/03	Total Prior Year As Of 9/30/02
Original	Final				
263,773	277,286	255,582	(21,704)	256,780	179,612
263,773	277,286	255,582	(21,704)	256,780	179,612
	13,513	2,956	10,557	2,956	9,008
112,286	126,405	122,616	3,789	122,642	111,356
30,404	32,521	30,231	2,290	30,819	2,175
60,000	57,883	52,817	5,066	52,817	27,463
15,140	1,514	1,512	2	1,512	
45,943	45,450	45,450		45,450	30,195
263,773	277,286	255,582	21,704	256,195	180,197
				585	(585)
				(585)	
					(585)

Webb County, Texas
U. S. Department Of Justice
Vertex Targeted Opportunities
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

Project #TJPC-E-03-240 Grant Period 9/01/02 - 8/31/03					Variance with Final Budget Positive (Negative)
	Original and Final Budgeted Amounts	Cumulative thru 9/30/02	Actual Amounts	Total	
REVENUES					
Intergovernmental	\$		108,281	108,281	
Interest Income		21	2,228	2,249	
Total Revenues	\$	21	110,509	110,530	
EXPENDITURES					
Current:					
Justice System:					
Professional Services	\$ 9,735		9,735	9,735	
Total Expenditures	\$ 9,735		9,735	9,735	
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$	21	100,774	100,795	
Fund Balances - Beginning				146,777	
Fund Balances - Ending				\$ 247,572	

Project #TJPC-E-04-240
Grant Period 9/01/03 - 8/31/04

<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>	<u>Total Actual Amounts As Of 9/30/03</u>	<u>Total Prior Year As Of 9/30/02</u>
			108,281	
	218		2,446	
	218		110,727	
			9,735	
			9,735	
	218		100,992	
			146,798	
			247,790	

Webb County, Texas
Texas Juvenile Probation Commission - Border Project
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

		Grant #TJPC-B-2003-240 Grant Period 9/01/02 - 8/31/03				Variance with Final Budget Positive (Negative)	
		Budgeted Amounts		Cumulative thru 9/30/02	Actual Amounts		Total
		Original	Final				
REVENUES							
Intergovernmental	\$	44,716	44,716	3,551	40,945	44,497	(219)
Grant Matching		3,193	3,193		3,193	3,193	
Total Revenues	\$	47,909	47,909	3,551	44,138	47,690	(219)
EXPENDITURES							
Current:							
Justice System:							
Salaries And Fringe Benefits	\$	45,402	42,209	3,151	38,838	41,990	219
Travel		900	900		900	900	
Operating Expenses		1,607	4,800	400	4,400	4,800	
Non-Residential Services							
Total Expenditures	\$	47,909	47,909	3,551	44,138	47,690	219
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$						
Fund Balances - Beginning							
Fund Balances - Ending	\$						

Grant #TJPC-B-2004-240
Grant Period 9/01/03 - 8/31/04

<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Postive (Negative)</u>	<u>Total Actual Amounts As Of 9/30/03</u>	<u>Total Prior Year As Of 9/30/02</u>
44,716	3,731	(40,985)	44,677	40,610
			3,193	
<u>44,716</u>	<u>3,731</u>	<u>(40,985)</u>	<u>47,870</u>	<u>40,610</u>
42,862	3,581	39,281	42,420	39,335
900	150	750	1,050	
954		954	4,400	
				4,400
<u>44,716</u>	<u>3,731</u>	<u>40,985</u>	<u>47,870</u>	<u>43,735</u>
				(3,125)
				3,125

Webb County, Texas
Texas Juvenile Probation Commission - Community Corrections
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

		Grant #TJPC-Y-2003-240 Grant Period 9/01/02-8/31/03				Variance with Final Budget Positive (Negative)	
		Budgeted Amounts		Cumulative thru 9/30/02	Actual Amounts	Total	
		Original	Final				
REVENUES							
Intergovernmental	\$	351,859	351,859	26,222	308,085	334,307	(17,552)
Grant Matching		10,423	12,928		12,928	12,928	
Total Revenues	\$	<u>362,282</u>	<u>364,787</u>	<u>26,222</u>	<u>321,013</u>	<u>347,235</u>	<u>(17,552)</u>
EXPENDITURES							
Current:							
Justice System:							
Salaries And Fringe Benefits	\$	353,430	351,529	25,622	310,975	336,597	14,932
Travel		8,100	10,600	600	9,120	9,720	880
Operating Expenses			400		191	191	209
Non-residential Services		752	2,258		727	727	1,531
Total Expenditures	\$	<u>362,282</u>	<u>364,787</u>	<u>26,222</u>	<u>321,013</u>	<u>347,235</u>	<u>17,553</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures							
	\$	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Fund Balance, Beginning						<u> </u>	
Fund Balance, Ending						<u> </u>	

Grant #TJPC-Y-2004-240
Grant Period 9/01/03-8/31/04

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/03	Total Prior Year As Of 9/30/02
362,398	29,226	(333,172)	337,311	301,958
13,548			12,928	10,110
<u>375,946</u>	<u>29,226</u>	<u>(333,172)</u>	<u>350,239</u>	<u>312,068</u>

356,680	28,701	327,979	339,676	322,042
6,300	525	5,775	9,645	5,400
			191	375
12,966		12,966	727	1,655
<u>375,946</u>	<u>29,226</u>	<u>346,720</u>	<u>350,239</u>	<u>329,471</u>

(17,403)

17,403

Webb County, Texas
Texas Juvenile Probation Commission - State Aid
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

		Grant #TJPC-A-2003-240 Grant Period 9/01/02-8/31/03				Variance with Final Budget Positive (Negative)	
		Budgeted Amounts		Cumulative thru 9/30/02	Actual Amounts		Total
		Original	Final				
REVENUES							
Intergovernmental	\$	435,695	435,695	36,649	388,199	424,848	(10,847)
Grant Matching		145,439	141,666		114,725	114,725	(26,941)
Total Revenues	\$	<u>581,134</u>	<u>577,361</u>	<u>36,649</u>	<u>502,924</u>	<u>539,573</u>	<u>(37,788)</u>
EXPENDITURES							
Current:							
Justice System:							
Salaries And Fringe Benefits	\$	443,512	445,020	31,763	382,704	414,467	30,553
Travel		28,622	24,400	1,775	22,020	23,795	605
Operating Expenses		10,000	18,900		13,904	13,904	4,996
Non-residential Services		24,000	24,000	3,111	19,259	22,370	1,630
Residential Services		75,000	65,041		65,037	65,037	4
Total Expenditures	\$	<u>581,134</u>	<u>577,361</u>	<u>36,649</u>	<u>502,924</u>	<u>539,573</u>	<u>37,788</u>
Excess (Deficiency) Of Revenue							
Over (Under) Expenditures	\$	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Fund Balance, Beginning							
Fund Balance, Ending	\$	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Grant #TJPC-A-2004-240
Grant Period 9/01/03-8/31/04

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/03	Total Prior Year As Of 9/30/02
393,663	30,682	(362,981)	418,881	368,205
166,524			114,725	137,731
<u>560,187</u>	<u>30,682</u>	<u>(362,981)</u>	<u>533,606</u>	<u>505,936</u>

409,975	27,178	382,797	409,882	436,034
24,400	3,134	21,266	25,154	23,650
14,012		14,012	13,904	23,781
16,800	400	16,400	19,659	19,404
95,000	(30)	95,030	65,007	49,058
<u>560,187</u>	<u>30,682</u>	<u>529,505</u>	<u>533,606</u>	<u>551,926</u>

(45,991)

45,991

Webb County, Texas
Texas Juvenile Probation Commission - Juvenile Justice Alternative Education Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

		Grant #TJPC-P-2003-240 Grant Period 9/01/02 - 8/31/03				Variance with Final Budget Postive (Negative)	
		Budgeted Amounts		Cumulative thru 9/30/02	Actual Amounts	Total	
		Original	Final				
REVENUES							
Intergovernmental	\$	614,117	614,117		686,529	686,529	72,412
Charges And Fees		362,609	362,609	28,438	498,078	526,516	163,907
Other Revenue			100,000		100,000	100,000	
Interest		25,000	25,000		5,484	5,484	(19,516)
Total Revenues	\$	<u>1,001,726</u>	<u>1,101,726</u>	<u>28,438</u>	<u>1,290,091</u>	<u>1,318,529</u>	<u>216,803</u>
EXPENDITURES							
Current:							
Justice System:							
Salaries And Fringe Benefits	\$	874,039	897,540	64,141	752,667	816,808	80,732
Operating Expenses		164,534	288,842	16,357	242,243	258,600	30,242
Capital Outlay		8,215	2,735				2,735
Total Expenditures	\$	<u>1,046,788</u>	<u>1,189,117</u>	<u>80,498</u>	<u>994,910</u>	<u>1,075,408</u>	<u>113,708</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures		(45,062)	(87,391)	(52,060)	295,181	243,121	103,095
OTHER FINANCING SOURCES (USES)							
Lease Purchase	\$						
Total Other Financing Sources (Uses)	\$						
Net Change In Fund Balances	\$		<u>(87,391)</u>	<u>(52,060)</u>	<u>295,181</u>	243,121	<u>103,095</u>
Fund Balances - Beginning						374,684	
Fund Balances - Ending	\$					<u>617,805</u>	

Grant #TJPC-P-2004-240
Grant Period 9/01/03 - 8/31/04

Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/03	Total Prior Year As Of 09/30/02
Original	Final				
723,897	723,897	49,619	(674,278)	736,148	560,618
526,516	526,516	51,684	(474,832)	549,762	369,189
				100,000	
35,000	35,000	583	(34,417)	6,067	
<u>1,285,413</u>	<u>1,285,413</u>	<u>101,886</u>	<u>(1,183,527)</u>	<u>1,391,977</u>	<u>929,807</u>
1,261,777	1,261,777	70,106	1,191,671	822,773	723,315
195,643	195,643	33,127	162,516	275,370	159,684
10,000	51,150	41,937	9,213	41,937	94,919
<u>1,467,420</u>	<u>1,508,570</u>	<u>145,170</u>	<u>1,363,400</u>	<u>1,140,080</u>	<u>977,918</u>
(182,007)	(223,157)	(43,284)	179,873	251,897	(48,111)
	41,150	41,150		41,150	94,919
	41,150	41,150		41,150	94,919
<u>(182,007)</u>	<u>(182,007)</u>	<u>(2,134)</u>	<u>179,873</u>	293,047	46,808
				<u>322,625</u>	<u>275,817</u>
				<u>615,672</u>	<u>322,625</u>

Webb County, Texas
Texas Juvenile Probation Commission - Salary Adjustment Juvenile Officers
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

Grant #TJPC-Z-2003-240
Grant Period 9/01/02 - 8/31/03

	Original and Final Budgeted Amounts	Cumulative thru 9/30/02	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
REVENUES					
Intergovernmental	\$ 111,150	8,282	91,201	99,483	(11,667)
Total Revenues	<u>\$ 111,150</u>	<u>8,282</u>	<u>91,201</u>	<u>99,483</u>	<u>(11,667)</u>
EXPENDITURES					
Current:					
Justice System:					
Salaries And Fringe Benefits	\$ 111,150	8,282	91,201	99,483	11,667
Total Expenditures	<u>\$ 111,150</u>	<u>8,282</u>	<u>91,201</u>	<u>99,483</u>	<u>11,667</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>\$</u>	<u></u>	<u></u>		<u></u>
Fund Balances - Beginning				<u>\$</u>	
Fund Balances - Ending				<u></u>	

Grant #TJPC-A-2004-240
Grant Period 9/01/03 - 8/31/04

Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/03	Total Prior Year As Of 09/30/02
111,150	7,588	(103,562)	98,788	109,361
111,150	7,588	(103,562)	98,788	109,361

111,150	7,588	103,562	98,788	109,361
111,150	7,588	103,562	98,788	109,361



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Webb County, Texas
Texas Juvenile Probation Commission - Progressive
Sanctions Level 1-2-3 Financial Assistance Contract
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

Grant # TJPC-G-2004-240
Grant Period 9/01/2003 to 8/31/2004

	Budget	Actual Amount	Variance Favorable (Unfavorable)	Total Prior Year As Of 9/30/02
REVENUES				
Intergovernmental	\$ 46,339	2,585	(43,754)	
Total Revenues	\$ 46,339	2,585	(43,754)	
EXPENDITURES				
Current:				
Justice System:				
Salaries And Fringe Benefits	\$ 31,258	2,577	28,681	
Travel	1,000		1,000	
Operations	1,200		1,200	
Non-Residential	12,881	9	12,872	
Total Expenditures	\$ 46,339	2,585	43,754	
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$			
Fund Balance Beginning Of Year				
Fund Balance End Of Year		\$		

Webb County, Texas
Criminal Justice Division - City Of Laredo Auto Theft Task Force
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

		Grant # SAT-T01-10057-03 Grant Period 9/01/02 - 8/31/03				Variance with Final Budget Positive (Negative)
		Budgeted Amounts		Cumulative	Actual	
		Original	Final	As Of 9/30/02	Amount	Total
REVENUES						
Intergovernmental	\$	69,916	69,916	6887	58,880	65,766
Grant Matching		38,577	37,073	3085	38,138	41,223
Total Revenues	\$	<u>108,493</u>	<u>106,989</u>	<u>9,972</u>	<u>97,018</u>	<u>106,989</u>
EXPENDITURES						
Current:						
Public Safety:						
Salaries	\$	80,342	79,674	7,573	75,120	82,693
Fringe Benefits		28,151	27,315	2,399	21,898	24,296
Total Expenditures	\$	<u>108,493</u>	<u>106,989</u>	<u>9,972</u>	<u>97,018</u>	<u>106,989</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Fund Balance Beginning Of Year						
Fund Balance End Of Year	\$				<u> </u>	<u> </u>

Grant Period 9/01/03 - 8/31/04

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Webb County, Texas
Highway 59 Facility Plan
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

	Contract # 2001-483-441			
	Original and Final Budgeted Amounts	Actual Amounts	Variance With Final Budget Positive (Negative)	Total Prior Year As Of 9/30/02
REVENUES				
Intergovernmental	\$ 71,250	34,143	(37,107)	
Grant Matching	133,750	42,307	(91,443)	
Total Revenues	<u>\$ 205,000</u>	<u>76,450</u>	<u>(128,550)</u>	
EXPENDITURES				
Current:				
Community And Economic Development:				
Professional Services	\$ 205,000	76,450	128,550	
Total Expenditures	<u>\$ 205,000</u>	<u>76,450</u>	<u>128,550</u>	
Excess (Deficiency) Of Revenue Over (Under) Expenditures	<u>\$</u>		<u></u>	
Fund Balances-Beginning				
Fund Balances-Ending		<u>\$</u>		<u></u>

Webb County, Texas
Texas Parks & Wildlife
Community Outdoor Outreach Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

Project #52-00088 And #52-000233							
Grant Period 2/07/00 - 3/31/04							
	Budgeted Amounts		Cumulative	Actual		Variance with	
	Original	Final	thru 9/30/02	Amounts	Total	Final Budget	
						Positive	
						(Negative)	
REVENUES							
Intergovernmental	\$	25,601	44,712	24,292	16,472	40,764	(3,948)
In-Kind Contribution		9,316	18,756	9,240	2,896	12,136	(6,620)
Total Revenues	\$	<u>34,917</u>	<u>63,468</u>	<u>33,532</u>	<u>19,368</u>	<u>52,900</u>	<u>(10,568)</u>
EXPENDITURES							
Current:							
Community And Economic Development:							
Children's Field Trips	\$	25,601	44,712	24,292	16,472	40,764	3,948
In-Kind Expenditures		9,316	18,756	9,240	2,896	12,136	6,620
Total Expenditures	\$	<u>34,917</u>	<u>63,468</u>	<u>33,532</u>	<u>19,368</u>	<u>52,900</u>	<u>10,568</u>
Excess (Deficiency) Of Revenues							
Over (Under) Expenditures	\$	<u> </u>	<u> </u>	<u> </u>			<u> </u>
Fund Balances - Beginning							
Fund Balances - Ending	\$	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Webb County, Texas
CAA Emergency Food And Shelter
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

	2003			Variance with	Total
	Budgeted Amounts		Actual	Final Budget-	Prior Year
	Original	Final	Amounts	Positive	As Of 9/30/02
				(Negative)	
REVENUES					
Intergovernmental	\$ 500	500	500		4,244
Grant Matching	30,000	30,000	28,142	(1,858)	23,924
Total Revenues	\$ 30,500	30,500	28,642	(1,858)	28,168
EXPENDITURES					
Current:					
Health And Human Services:					
Personnel	\$ 27,370	27,370	25,694	1,676	8,413
Fringe Benefits	2,630	2,630	2,448	182	741
Emergency Food And Shelter					4,244
Other	500	500	500		38,401
Total Expenditures	\$ 30,500	30,500	28,642	1,858	51,799
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	\$				(23,631)
Fund Balances-Beginning					23,631
Fund Balances-Ending			\$		

Webb County, Texas
CAA Emergency Food And Shelter
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

	2003				
	Neighbor to Neighbor Program				
	Budgeted Amounts		Actual	Variance with	Total
	Original	Final	Amounts	Final Budget- Positive (Negative)	Prior Year As Of 9/30/02
REVENUES					
Intergovernmental	\$ 51,188	51,188	51,188		
Total Revenues	<u>\$ 51,188</u>	<u>51,188</u>	<u>51,188</u>		
EXPENDITURES					
Current:					
Health And Human Services:					
Audit & Accounting	\$ 1,200	1,200		1,200	
Administrative Expense	3,918	3,918	3,918		
Utilities	46,070	46,070	45,710	360	
Total Expenditures	<u>\$ 51,188</u>	<u>51,188</u>	<u>49,628</u>	<u>1,560</u>	
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	<u>\$</u>	<u></u>	1,560	<u>1,560</u>	
Fund Balances-Beginning					
Fund Balances-Ending			\$ 1,560		

Webb County, Texas
State Comptroller
Senate Bill 55 Statewide Tobacco Education and Prevention
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

Grant # Step - SB 55 75th Legislature					
Grant Period 09/01/02 - 08/31/2003					
	Original and Final Budgeted Amounts	Cumulative Thru 9/30/02	Actual Amounts	Total	Variance with Final Budget Positive (Negative)
REVENUES					
Intergovernmental	\$ 10,000	490	7,992	8,482	(1,518)
Total Revenues	\$ 10,000	490	7,992	8,482	(1,518)
EXPENDITURES					
Current:					
Public Safety:					
Overtime	\$ 6,000		6,019	6,019	(19)
Training & Education	2,000	490	348	838	1,162
Materials And Supplies	2,000		1,554	1,554	446
Sting Operations			71	71	(71)
Total Expenditures	\$ 10,000	490	7,992	8,482	1,518
Excess (Deficiency) Of Revenue Over (Under) Expenditures					
	\$				
Fund Balances - Beginning					
Fund Balances - Ending				\$	

[illegible]

Webb County, Texas
State Comptroller
Law Enforcement Officer's Standards and Education Accounts
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

	2003			Variance with	Total
	Budgeted Amounts		Actual	Final Budget-	Prior Year
	Original	Final	Amounts	Positive	As Of 9/30/02
				(Negative)	
REVENUES					
Intergovernmental	\$ 26,881	26,881	24,501	(2,380)	31,009
Total Revenues	\$ 26,881	26,881	24,501	(2,380)	31,009
EXPENDITURES					
Current:					
Administration Of Justice System					
Training and Education	\$ 26,881	27,810	23,200	4,610	35,965
Total Expenditures	\$ 26,881	27,810	23,200	4,610	35,965
Excess (Deficiency) Of Revenue					
Over (Under) Expenditures	\$	(929)	1,301	2,230	(4,956)
Fund Balances- Beginning			12,244		17,200
Fund Balances- Ending			\$ 13,545		12,244

**Webb County, Texas
State Comptroller's Office
49th Judicial District Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002**

	2003		
	Original and Final Budget Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
			Total Prior Year As Of 9/30/02
REVENUES			
Intergovernmental	\$	45,933	45,933
Interest			28,072
			356
Total Revenues	\$	45,933	45,933
			28,428
EXPENDITURES			
Current:			
Justice System:			
Wages And Benefits	\$	28,023	22,723
Cell Phones		2,048	5,300
Materials And Supplies		452	21,533
Total Expenditures	\$	30,523	2,048
			452
			5,752
			22,994
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$	(30,523)	21,162
			51,685
			5,434
Fund Balances - Beginning		30,523	25,089
Fund Balances - Ending	\$	51,685	30,523

Webb County, Texas
The Office of the Attorney General - Contract #00-03847.A2
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

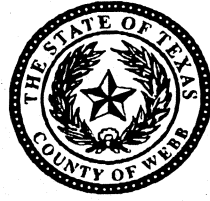
Title IV-D Automated Information Contract #00-03847.A2
Grant Period 9/01/99 - 8/31/03

	Original And Final Budgeted Amounts	Cumulative Thru 9/30/02	Actual Amounts	Total
REVENUES				
Intergovernmental	\$ 133,611	133,611	7,121	140,732
Total Revenues	<u>\$ 133,611</u>	<u>133,611</u>	<u>7,121</u>	<u>140,732</u>
EXPENDITURES				
Current:				
Justice System:				
Salaries/Fringe Benefits	\$ 127,820	94,726		94,726
Materials And Supplies	3,791	3,791		3,791
Repairs, Maintenance, Equipment	2,000	2,000		2,000
Total Expenditures	<u>\$ 133,611</u>	<u>100,517</u>		<u>100,517</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$	<u>33,094</u>	7,121	<u>40,215</u>
Fund Balances - Beginning			48,562	
Fund Balances - Ending			<u>\$ 55,683</u>	

<u>Variance With Final Budget Positive (Negative)</u>	<u>Total Prior Year As of 9/30/02</u>
<u>7,121</u>	<u>19,520</u>
<u>7,121</u>	<u>19,520</u>

33,094	32,068
	2,093
	2,000
<u>33,094</u>	<u>36,161</u>

<u>40,215</u>	(16,641)
	<u>65,202</u>
	<u>48,561</u>



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Webb County, Texas
Jail Match/Patch Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

2003					
	Budgeted Amounts		Actual	Variance with	Total
	Original	Final	Amounts	Final Budget	Prior Year
				Positive	As Of 9/30/02
				(Negative)	
REVENUES					
Intergovernmental	\$				7,237
Revenue In Kind					804
Inmate Revenue		2,800	1,932	(868)	2,940
Total Revenues	\$	2,800	1,932	(868)	10,981
EXPENDITURES					
Current:					
Corrections And Rehabilitation:					
Salaries And Fringe Benefits	\$				7,237
Professional Services					
Office Supplies		45	44	1	
Materials And Supplies		2,800	2,180	575	4,422
In Kind Expenditure					804
Total Expenditures	\$	2,800	2,224	576	12,463
Excess (Deficiency) Of Revenue					
Over (Under) Expenditures	\$		(292)	(292)	(1,482)
Fund Balances - Beginning, Restated			1,254		2,736
Fund Balances - Ending	\$		962		1,254

Webb County, Texas
Criminal Justice Division - Police Activity League (Pal)
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

Grant # SF - 99 - J22 -14894
Grant Period 09/01/02 - 08/31/03

	Budgeted Amounts		Cumulative	Actual		Variance with
	Original	Final	Thru 9/30/02	Amounts	Total	Final Budget Positive (Negative)
REVENUES						
Intergovernmental	\$ 12,100	18,000	1,100	16,900	18,000	
Grant Matching	28,034	12,270	2,285	9,985	12,270	
Total Revenues	<u>\$ 40,134</u>	<u>30,270</u>	<u>3,385</u>	<u>26,885</u>	<u>30,270</u>	
EXPENDITURES						
Current:						
Public Safety:						
Personnel	\$ 28,902	10,379	2,396	7,983	10,379	
Fringe Benefits	11,232	4,091	989	3,102	4,091	
Miscellaneous Summer Camp		4,000				
Police Activity League		11,800		2,102	2,102	
Total Expenditures	<u>\$ 40,134</u>	<u>30,270</u>	<u>3,385</u>	<u>13,187</u>	<u>16,572</u>	
Excess (Deficiency) Of Revenue						
Over (Under) Expenditures	<u>\$</u>	<u></u>	<u></u>	<u>13,698</u>	<u>13,698</u>	
Fund Balances - Beginning						
Fund Balances - Ending					<u>\$ 13,698</u>	

Grant # SF - 99 - J22 -14894
Grant Period 09/01/03 - 08/31/04

Original And Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)	Total Actual Amounts As Of 9/30/03	Total Prior Year As Of 9/30/02
8,000		(8,000)	16,900	31,900
			9,985	1,333
<u>8,000</u>		<u>(8,000)</u>	<u>26,885</u>	<u>33,233</u>
			7,983	24,691
			3,102	8,542
8,000		8,000	2,102	
<u>8,000</u>		<u>8,000</u>	<u>13,187</u>	<u>33,233</u>
			13,698	
			<u>13,698</u>	

Webb County, Texas
Criminal Justice Division - Mediation Program
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

	Original and Final Budgeted Amounts	Grant # SF-03-J20-15948-02 Grant Period 09/01/02 - 08/31/03			Variance with Final Budget Positive (Negative)
		Cumulative Thru 9/30/02	Actual Amounts	Total	
REVENUES					
Intergovernmental	\$ 33,608	2,130	27,894	30,024	(3,584)
Grant Matching	1	1	1	1	
Total Revenues	\$ <u>33,609</u>	<u>2,131</u>	<u>27,894</u>	<u>30,025</u>	<u>(3,584)</u>
EXPENDITURES					
Current:					
Justice System:					
Personnel	\$ 20,155	1,555	20,799	22,354	(2,199)
Fringe Benefits	8,857	576	7,095	7,671	1,186
Travel	600				600
Professional Services	3,997				3,997
Total Expenditures	\$ <u>33,609</u>	<u>2,131</u>	<u>27,894</u>	<u>30,025</u>	<u>3,584</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	\$ <u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Fund Balances - Beginning				\$ <u> </u>	
Fund Balances - Ending				<u> </u>	

NON-MAJOR GOVERNMENTAL FUNDS

Capital Projects Funds

WEBB COUTNY FUNDS

911 ADDRESSING PROGRAM

The county will identify all roads, streets, and addresses in non-incorporated areas of Webb County for purposes of utilizing the 911 system. Funds are being generated through certificates of obligation series 1994.

COMPUTERIZATION MASTER PLAN

All county departments are to be networked together in a single computer system. All software and hardware are to be procured through this project. Funds are being generated through certificates of obligation series 1994.

WEBB COUNTY ADMINISTRATION BUILDING

This fund will provide for the acquisition of land and for building improvements at 1100 Matamoros. Funds are being generated through Certificates of Obligation Series 1996.

CAPITAL OUTLAY SERIES 1999

This fund is used to account for the fleet, capital improvements, major equipment to the General Fund and Road & Bridge Fund departments. Funds are being generated through Certificates of Obligation, Series 1999.

LAW ENFORCEMENT PROJECT

This fund accounts for the acquisition and renovation of the Law Enforcement Administrator Building. Funds are generated through previous bond issues and through Certificates of Obligation Series 2000.

INTERNATIONAL BRIDGE CAPITAL PROJECT

This fund accounts for capital outlay. Funds are being generated through Certificates of Obligation.

DETENTION CENTER INFRASTRUCTURE

These revenues are from the sale of Webb County Correctional Center Public Facility to Corrections Corporation of America (CCA). Funds are to be used for the installation of an 8" water line that will serve the Utilities Department Regional Waste Water Treatment Plant and the CCA and for the installation of a caliche road from Hwy 83 to the eastern end of the CCA.

LIBRARY CONSTRUCTION FUND

This project was established for the construction of two public libraries which will be located at the Larga Vista Community Center and in El Cenizo, Texas.

NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED
Capital Projects Funds - Continued

WEBB COUNTY FUNDS - continued

COUNTY MORGUE

This fund will provide for the acquisition of land and construction of a new Webb County morgue.

VILLA ANTIGUA CULTURAL CENTER

This fund will be used to preserve and enhance Laredo Webb County's historical heritage and promote tourism and downtown development through the creation of a Cultural Center.

PARK DEVELOPMENT SERIES 2001

This fund is to initiate the development, expansion, and / or upgrade of recreational projects such as parks, community and recreational centers, playgrounds and similar recreational facilities for Webb County residents and visitors.

CONSTRUCTION IN PROGRESS

With the phenomenal growth of Webb County, especially in the southern part where the growth has more than doubled, it is essential to add, rehabilitate, or construct new Justice of the Peace and other related Law Enforcement Office space to keep up with the growing demand.

UPGRADE OR REPLACE AS400 COMPUTER SYSTEM

This fund is to update the computer system that was purchased in 1995. Webb County currently has an IBM AS/400-64 bit processor. We are experiencing degradation and respond time due to the high increase of documents that are being imaged such as mug shots and land records. In preparation of future projects, it is imperative that we upgrade or replace the IBM AS/400 128-bit processor which will give us the necessary resources to accommodate these demands.

ROAD & HIGHWAY ACQUISITION

This funding will be to pay for the surveying and the legal work involved in acquiring the right-of-way. In order to proceed with the projects to provide water and sewer, the county must acquire the adequate right-of-way from approximately 1,200 parcels of land for the installation of water and sewer and the construction of county roads.

NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED
Capital Projects Funds - Continued

WEBB COUNTY FUNDS – continued

CAPITAL OUTLAY SERIES 2001

This fund is to purchase vehicles, road and bridge heavy equipment as well as computers and related accessories. This will assist Webb County in keeping pace with the growth factor but still ranks among the highest in America.

MANAGEMENT RECORDS STORAGE WAREHOUSE

This fund is to increase the current storage capacity by approximately 10,000 square feet and for the installation of a heating and cooling system to the assisting warehouse. This will allow Webb County to meet all require state mandates for storage and disposal of records.

R.O.W. REQUISITION HIGHWAY 59/359

This fund is to acquire the adequate right-of-way from approximately 550 parcels of land and to be able to proceed with the project in providing water and wastewater lines in the construction of county roads to Colonias.

JUSTICE CENTER, FIRE PROTECTION, SYSTEM AND MOISTURE SENSORING DEVICES

This fund is to install a new fire protection system, as well as the installation of moisture censoring devices with the capability of operating water valves and sending emergency calls to designated individuals.

CARRIZO WILCOX AQUIFER

Webb County in conjunction with the Texas Water Development Board's Region "M" Water Plan, has taken the initiative to explore the secondary water source for the county. The project consists of drilling a water well, testing for quality and quantity and the recharge rate of the Carrizo Wilcox Aquifer.

JUSTICE OF THE PEACE AND THE CONSTABLE SOUTH LAREDO

This fund is to add, rehabilitate, or construct a new Justice of the Peace and other related law enforcement office spaces due to the phenomenal growth in the southern part of Webb County.

NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED
Capital Projects Funds - Continued

WEBB COUTNY FUNDS - continued

PENITAS WEST COMMUNITY CENTER

This fund is for the construction of a community center to be used for educational and recreational purposes as well as serving other needs of the people that live in the colonias, particularly the senior citizens. The building will have a total usable space of 3,570 square feet.

QUAD CITY COMMUNITY CENTER MIRANDO

This fund is for the construction of a community center to be used for educational and recreational purposes as well as serving other needs for the people that live in the colonias, particularly the senior citizens. The building will have a total of usable space of 2,100 square feet.

BRUNI COMMUNITY CENTER

This fund is for the construction of a community center to be used for educational and recreational purposes as well as serving other needs for the people that live in the colonias, particularly the senior citizens. The building will have a total of usable space of 3,290 square feet.

EL CENIZO AND RIO BRAVO COMMUNITY CENTERS

This fund is for the expansion of the community centers that are used for educational and recreational purposes as well as serving other needs for the people that live in the colonias, particularly the senior citizens. The expansion to the building will be approximately 3,000 square feet.

CUATRO VIENTOS ROAD

The funds for this project will be used for additional environmental and design work. This project will extend the existing Inner Loop from Hwy 359 Mangana Hein Road to the propose Hwy 83 in South Laredo and to the proposed International Bridge No. 5. This will allow the vast amount of traffic from the South to circumvent the interior of the City of Laredo, decreasing traffic congestion.

PARK DEVELOPMENT SERIES 02

This fund is to initiate the development, expansion and/or upgrade of recreational projects such as parks, community and recreational centers, playgrounds and similar recreational facilities for Webb County residents and visitors.

NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED
Capital Projects Funds - Continued

WEBB COUNTY FUNDS – continued

CAPTIAL OUTLAY SERIES 2002

This fund is for the purchase of vehicles, road and bridge heavy equipment as well as computers and related accessories. Capital outlay funds will assist Webb County in keeping pace with the growth factor that still ranks among the highest in the Country

FEDERAL GRANTS

U.S. Department of Housing and Urban Development

TEXAS DEPARTMENT OF HOUSING & COMMUNITY AFFAIRS - CONTRACT 720889

Revenues are provided by the Texas Department of Housing and Community Affairs. These funds are to provide water improvements to Colonias Los Corralitos, a community center for Bruni, Texas and solid waste disposal facilities/equipment for the unincorporated areas of Webb County.

TEXAS DEPARTMENT OF HOUSING & COMMUNITY AFFAIRS - CONTRACT 720155

Revenues are provided by the Texas Department of Housing and Community Affairs. These funds are to provide sewer improvements to Colonia Tanquesitos I.

TEXAS DEPARTMENT OF HOUSING AND COMMUNITY AFFAIRS-CONTRACT NUMBER 721105

Revenues are provided by the Texas Department of Housing and Community Affairs. Funds are to be used to acquire all utility easements and rights-of-way in seven colonias. (Los Minerales, Los Minerales Annex, Antonio Santos, Penitas West, Pueblo Nuevo, Laredo Ranchettes, and Ranchitos 359 East), all of which are designated to receive first time public water and sewer service in the near future.

TEXAS DEPARTMENT OF HOUSING AND COMMUNITY AFFAIRS-CONTRACT NUMBER 721859

Revenues are provided by the Texas Department of Housing and Community Affairs. Funds are to be used for water improvements for the city of Oilton, to construct a community center at Colonia Rancho Penitas West, and expansion of the existing Mirando Community Center.

NON-MAJOR GOVERNMENTAL FUNDS - CONTINUED
Capital Projects Funds - Continued

FEDERAL GRANTS - continued

OFFICE OF RURAL COMMUNITY AFFAIRS – CONTRACT 721175

Revenues are provided by the Office of Rural Community Affairs. Funds shall provide first time public water and sewer service to low to moderate income households in the colonias Old Milwaukee and Tanquecitos I.

U.S. Department of Agriculture

RURAL UTILITIES SERVICE PROJECT #3080-02

Revenues are from the United State Department of Agriculture - Rural Utilities Service and local grant matching. Funds are to be used to construct a new plant and a collection line for Colonia Rio Bravo.

Other Federal Financial Assistance

TEXAS WATER DEVELOPMENT BOARD & U.S. EPA - LARGA VISTA WASTEWATER IMPROVEMENTS

Revenues are from the Texas Water Development Board. Funds are to be used for the design and construction of wastewater improvements to provide service to the Larga Vista subdivision.

TEXAS WATER DEVELOPMENT BOARD - RIO BRAVO - EL CENIZO WATER AND WASTEWATER PROJECT CONTRACT G0-11900

Revenues are from the Texas Water Development Board for the Rio Bravo - El Cenizo Water and Waste Water Project.

STATE GRANTS

Texas Water Development Board

RIO BRAVO - EL CENIZO WATER AND WASTEWATER PROJECT CONTRACT G0-11800

Revenues are from the Texas Water Development Board for the Rio Bravo - El Cenizo Water and Waste Water Project.

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2003

	<u>911 Addressing Program</u>	<u>Computerization Master Plan</u>	<u>Administration Building</u>	<u>Capital Outlay Series 1999</u>
ASSETS				
Cash and cash equivalents	\$ 198	\$ -	\$ 1,374,690	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	56,424	7,824	37,397	349,788
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>56,622</u>	<u>7,824</u>	<u>1,412,087</u>	<u>349,788</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	3,255
Due to other funds	-	7,824	1,397,766	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenses	-	-	-	-
Other payables	824	-	-	7,405
Total liabilities	<u>824</u>	<u>7,824</u>	<u>1,397,766</u>	<u>10,660</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	159,195	2,593	149,104	710,206
Other purposes	-	-	-	-
Unreserved	(103,397)	(2,593)	(134,783)	(371,078)
Total fund balances	<u>55,798</u>	<u>-</u>	<u>14,321</u>	<u>339,128</u>
Total liabilities and fund balances	<u>\$ 56,622</u>	<u>\$ 7,824</u>	<u>\$ 1,412,087</u>	<u>\$ 349,788</u>

Continued

The accompanying notes are an integral part of these financial statements.

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2003

	Law Enforcement Capital Projects	International Bridge Capital Project	Detention Center Infrastructure	Library Fund
ASSETS				
Cash and cash equivalents	\$ 430,831	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	-	223,862	30,000	285,156
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	430,831	223,862	30,000	285,156
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	12,802	-	-
Due to other funds	287,634	2,541	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenses	-	-	-	-
Other payables	50,700	-	30,000	600
Total liabilities	338,334	15,343	30,000	600
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	127,677	519,452	-	-
Other purposes	-	-	-	-
Unreserved	(35,180)	(310,933)	-	284,556
Total fund balances	92,497	208,519	-	284,556
Total liabilities and fund balances	\$ 430,831	\$ 223,862	\$ 30,000	\$ 285,156

**Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2003**

	<u>County Morgue</u>	<u>Villa Antiqua Cultural Center</u>	<u>Park Development Series 2001</u>	<u>Construction In Progress</u>
ASSETS				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	1,386,428	975,756	1,234,555	243,715
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	2,185
Total assets	<u>1,386,428</u>	<u>975,756</u>	<u>1,234,555</u>	<u>245,900</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	14,978	-	-	450
Due to other funds	-	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenses	-	-	-	-
Other payables	-	-	20,963	562
Total liabilities	<u>14,978</u>	<u>-</u>	<u>20,963</u>	<u>1,012</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	1,471,071	996,051	1,451,037	475,499
Other purposes	-	-	-	-
Unreserved	(99,621)	(20,295)	(237,445)	(230,611)
Total fund balances	<u>1,371,450</u>	<u>975,756</u>	<u>1,213,592</u>	<u>244,888</u>
Total liabilities and fund balances	<u>\$ 1,386,428</u>	<u>\$ 975,756</u>	<u>\$ 1,234,555</u>	<u>\$ 245,900</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2003

	<u>Upgrade or Replace AS400 Computer System</u>	<u>Road Highway Acquisition</u>	<u>Capital Outlay Series 2001</u>	<u>Management Records Storage Warehouse</u>
ASSETS				
Cash and cash equivalents	\$ -	\$ -	\$ 1	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	7,623	2,711	23,151	562,105
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>7,623</u>	<u>2,711</u>	<u>23,152</u>	<u>562,105</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	1,222	-	-	-
Due to other funds	6,401	-	5,400	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenses	-	-	-	-
Other payables	-	2,711	-	-
Total liabilities	<u>7,623</u>	<u>2,711</u>	<u>5,400</u>	<u>-</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	8,941	165,330	177,175	562,185
Other purposes	-	-	-	-
Unreserved	(8,941)	(165,330)	(159,423)	(80)
Total fund balances	<u>-</u>	<u>-</u>	<u>17,752</u>	<u>562,105</u>
Total liabilities and fund balances	<u>\$ 7,623</u>	<u>\$ 2,711</u>	<u>\$ 23,152</u>	<u>\$ 562,105</u>

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2003

	<u>R.O.W. Acquisition</u> <u>Hwy 59/359</u>	<u>Justice Center Fire</u> <u>Protection System</u> <u>and Moisture</u> <u>Censoring Devices</u>	<u>Carrizo Wilcox</u> <u>Aquifer</u>	<u>Justice of the Peace</u> <u>and the Constable</u> <u>South Laredo</u>
ASSETS				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	462,410	293,310	97,767	244,431
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>462,410</u>	<u>293,310</u>	<u>97,767</u>	<u>244,431</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	23,217	13,200	-	-
Due to other funds	1,200	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenses	-	-	-	-
Other payables	2,800	-	-	-
Total liabilities	<u>27,217</u>	<u>13,200</u>	<u>-</u>	<u>-</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	547,520	293,310	97,767	244,431
Other purposes	-	-	-	-
Unreserved	(112,327)	(13,200)	-	-
Total fund balances	<u>435,193</u>	<u>280,110</u>	<u>97,767</u>	<u>244,431</u>
Total liabilities and fund balances	<u>\$ 462,410</u>	<u>\$ 293,310</u>	<u>\$ 97,767</u>	<u>\$ 244,431</u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2003

	<u>Penitas West Community Center</u>	<u>Quad City Community Center Mirando</u>	<u>Bruni Community Center</u>	<u>El Cenizo/Rio Bravo Community Centers</u>
ASSETS				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	146,655	130,596	-	293,310
Receivable from other governments	-	-	-	-
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>146,655</u>	<u>130,596</u>	<u>-</u>	<u>293,310</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	-	-	-
Due to other funds	279	-	-	-
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenses	-	-	-	-
Other payables	-	-	-	-
Total liabilities	<u>279</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	146,655	136,875	68,438	293,310
Other purposes	-	-	-	-
Unreserved	(279)	(6,279)	(68,438)	-
Total fund balances	<u>146,376</u>	<u>130,596</u>	<u>-</u>	<u>293,310</u>
Total liabilities and fund balances	<u>\$ 146,655</u>	<u>\$ 130,596</u>	<u>\$ -</u>	<u>\$ 293,310</u>

**Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2003**

	Cuatro Vientos Road Loop/Bridge #5	Park Development Series 2002	Capital Outlay Series 2002	TDHCA Contract Number 720889
ASSETS				
Cash and cash equivalents	\$ -	\$ -	\$ 1	\$ -
Taxes receivable, net	-	-	-	-
Due from other funds	97,837	992,389	293,577	-
Receivable from other governments	-	-	-	61,977
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u><u>97,837</u></u>	<u><u>992,389</u></u>	<u><u>293,578</u></u>	<u><u>61,977</u></u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	25,692	-	75,724	-
Due to other funds	-	-	-	19,399
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenses	-	-	-	-
Other payables	-	-	76	42,578
Total liabilities	<u><u>25,692</u></u>	<u><u>-</u></u>	<u><u>75,800</u></u>	<u><u>61,977</u></u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	136,875	992,389	684,396	-
Other purposes	-	-	-	-
Unreserved	<u>(64,730)</u>	<u>-</u>	<u>(466,618)</u>	<u>-</u>
Total fund balances	<u>72,145</u>	<u>992,389</u>	<u>217,778</u>	<u>-</u>
Total liabilities and fund balances	<u><u>\$ 97,837</u></u>	<u><u>\$ 992,389</u></u>	<u><u>\$ 293,578</u></u>	<u><u>\$ 61,977</u></u>

Continued

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2003

	<u>TDHCA Contract Number 721105</u>	<u>TDHCA Contract Number 721859</u>	<u>ORCA Contract Number 721175</u>	<u>U.S. Department of Agriculture Rural Utilities Service Project #3080-02</u>
ASSETS				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 430
Taxes receivable, net	-	-	-	-
Due from other funds	-	-	-	-
Receivable from other governments	17,622	194,042	3,555	110,542
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	-
Total assets	<u>17,622</u>	<u>194,042</u>	<u>3,555</u>	<u>110,972</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	-	30,137	-	-
Due to other funds	17,622	124,312	3,555	2,860
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenses	-	-	-	-
Other payables	-	39,593	-	107,682
Total liabilities	<u>17,622</u>	<u>194,042</u>	<u>3,555</u>	<u>110,542</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	-	-	-	-
Other purposes	-	-	-	-
Unreserved	-	-	-	430
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>430</u>
Total liabilities and fund balances	<u>\$ 17,622</u>	<u>\$ 194,042</u>	<u>\$ 3,555</u>	<u>\$ 110,972</u>

Webb County, Texas
Balance Sheet
Nonmajor Governmental Funds
September 30, 2003

	<u>TWDB & U.S. EPA Larga Vista Wastewater Improvements</u>	<u>TWDB Rio Bravo & El Cenizo Water & Wastewater Contract GO11900</u>	<u>TWDB Rio Bravo & El Cenizo Water & Wastewater Contract G11800</u>	<u>Total-Nonmajor Capital Projects Funds</u>
ASSETS				
Cash and cash equivalents	\$ 626	\$ -	\$ -	\$ 1,806,777
Taxes receivable, net	-	-	-	-
Due from other funds	40,349	-	-	8,519,126
Receivable from other governments	123,289	18,578	67,212	596,817
Other receivables	-	-	-	-
Inventories	-	-	-	-
Prepaid expenses	-	-	-	2,185
Total assets	<u>164,264</u>	<u>18,578</u>	<u>67,212</u>	<u>10,924,905</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	123,289	3,500	-	327,466
Due to other funds	40,975	-	16,295	1,934,063
Payable to other governments	-	-	-	-
Deferred revenue	-	-	-	-
Other accrued expenses	-	-	-	-
Other payables	-	15,078	50,917	372,489
Total liabilities	<u>164,264</u>	<u>18,578</u>	<u>67,212</u>	<u>2,634,018</u>
Fund balances:				
Reserved for:				
Inventories	-	-	-	-
Debt service	-	-	-	-
Capital projects	40,964	-	-	10,658,446
Other purposes	-	-	-	-
Unreserved	(40,964)	-	-	(2,367,559)
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,290,887</u>
Total liabilities and fund balances	<u>\$ 164,264</u>	<u>\$ 18,578</u>	<u>\$ 67,212</u>	<u>\$ 10,924,905</u>

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Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2003

	<u>911 Addressing Program</u>	<u>Computerization Master Plan</u>	<u>Administration Building</u>	<u>Capital Outlay Series 1999</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	497	-	23,570	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>497</u>	<u>-</u>	<u>23,570</u>	<u>-</u>
EXPENDITURES				
Current:				
General government	48,067	2,392	22,608	80,760
Public safety	-	-	-	-
Justice system	-	-	-	7,053
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent				
Capital outlay	55,827	-	135,745	283,265
Total Expenditures	<u>103,894</u>	<u>2,392</u>	<u>158,353</u>	<u>371,078</u>
Excess (deficiency) of+A88+A61+A61 revenues over expenditures	<u>(103,397)</u>	<u>(2,392)</u>	<u>(134,783)</u>	<u>(371,078)</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Capital leases issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	(201)	-	-
Total other financing sources and uses	<u>-</u>	<u>(201)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(103,397)</u>	<u>(2,593)</u>	<u>(134,783)</u>	<u>(371,078)</u>
Fund balances - beginning, Restated	159,195	2,593	149,104	710,206
Fund balances - ending	<u>\$ 55,798</u>	<u>\$ -</u>	<u>\$ 14,321</u>	<u>\$ 339,128</u>

Continued

The accompanying notes are an integral part of these financial statements.

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2003

	<u>Law Enforcement Capital Projects</u>	<u>International Bridge Capital Project</u>	<u>Detention Center Infrastructure</u>	<u>Library Fund</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	6,077	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>6,077</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
General government	-	1,302	-	-
Public safety	26,049	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent	-	-	-	-
Capital outlay	15,208	309,631	-	15,444
Total Expenditures	<u>41,257</u>	<u>310,933</u>	<u>-</u>	<u>15,444</u>
Excess (deficiency) of+A88+A61+A61 revenues over expenditures	<u>(35,180)</u>	<u>(310,933)</u>	<u>-</u>	<u>(15,444)</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Capital leases issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Transfers in	-	-	-	300,000
Transfers out	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>300,000</u>
Net change in fund balances	<u>(35,180)</u>	<u>(310,933)</u>	<u>-</u>	<u>284,556</u>
Fund balances - beginning, Restated	127,677	519,452	-	-
Fund balances - ending	<u>\$ 92,497</u>	<u>\$ 208,519</u>	<u>\$ -</u>	<u>\$ 284,556</u>

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2003

	<u>County Morgue</u>	<u>Villa Antiqua Cultural Center</u>	<u>Park Development Series 2001</u>	<u>Construction In Progress</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
General government	4,127	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	16,357
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent				
Capital outlay	95,494	20,295	237,445	214,254
Total Expenditures	<u>99,621</u>	<u>20,295</u>	<u>237,445</u>	<u>230,611</u>
Excess (deficiency) of+A88+A61+A61 revenues over expenditures	<u>(99,621)</u>	<u>(20,295)</u>	<u>(237,445)</u>	<u>(230,611)</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Capital leases issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(99,621)</u>	<u>(20,295)</u>	<u>(237,445)</u>	<u>(230,611)</u>
Fund balances - beginning, Restated	1,471,071	996,051	1,451,037	475,499
Fund balances - ending	<u>\$ 1,371,450</u>	<u>\$ 975,756</u>	<u>\$ 1,213,592</u>	<u>\$ 244,888</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2003

	<u>Upgrade or Replace AS400 Computer System</u>	<u>Road Highway Acquisition</u>	<u>Capital Outlay Series 2001</u>	<u>Management Records Storage Warehouse</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
General government	4,530	-	69,353	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent	-	-	-	-
Capital outlay	-	165,330	117,647	80
Total Expenditures	<u>4,530</u>	<u>165,330</u>	<u>187,000</u>	<u>80</u>
Excess (deficiency) of+A88+A61+A61 revenues over expenditures	<u>(4,530)</u>	<u>(165,330)</u>	<u>(187,000)</u>	<u>(80)</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Capital leases issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Transfers in	-	-	27,577	-
Transfers out	(4,411)	-	-	-
Total other financing sources and uses	<u>(4,411)</u>	<u>-</u>	<u>27,577</u>	<u>-</u>
Net change in fund balances	<u>(8,941)</u>	<u>(165,330)</u>	<u>(159,423)</u>	<u>(80)</u>
Fund balances - beginning, Restated	8,941	165,330	177,175	562,185
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,752</u>	<u>\$ 562,105</u>

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2003

	<u>R.O.W. Acquisition</u> <u>Hwy 59/359</u>	<u>Justice Center Fire</u> <u>Protection System</u> <u>and Moisture</u> <u>Censoring Devices</u>	<u>Carrizo Wilcox</u> <u>Aquifer</u>	<u>Justice of the Peace</u> <u>and the Constable</u> <u>South Laredo</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent				
Capital outlay	112,327	13,200	-	-
Total Expenditures	<u>112,327</u>	<u>13,200</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of+A88+A61+A61 revenues over expenditures	<u>(112,327)</u>	<u>(13,200)</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Capital leases issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(112,327)</u>	<u>(13,200)</u>	<u>-</u>	<u>-</u>
Fund balances - beginning, Restated	547,520	293,310	97,767	244,431
Fund balances - ending	<u>\$ 435,193</u>	<u>\$ 280,110</u>	<u>\$ 97,767</u>	<u>\$ 244,431</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2003

	<u>Penitas West Community Center</u>	<u>Quad City Community Center Mirando</u>	<u>Bruni Community Center</u>	<u>El Cenizo/Rio Bravo Community Centers</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent	-	-	-	-
Capital outlay	279	6,279	68,438	-
Total Expenditures	279	6,279	68,438	-
Excess (deficiency) of +A88+A61+A61 revenues over expenditures	(279)	(6,279)	(68,438)	-
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Capital leases issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	-	-	-	-
Net change in fund balances	(279)	(6,279)	(68,438)	-
Fund balances - beginning, Restated	146,655	136,875	68,438	293,310
Fund balances - ending	\$ 146,376	\$ 130,596	\$ -	\$ 293,310

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2003

	<u>Cuatro Vientos Road</u> <u>Loop/Bridge #5</u>	<u>Park Development</u> <u>Series 2002</u>	<u>Capital Outlay Series</u> <u>2002</u>	<u>TDHCA Contract</u> <u>Number 720889</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	-	-	-	410,619
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Grant matching	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>410,619</u>
EXPENDITURES				
Current:				
General government	-	-	13,504	-
Public safety	-	-	9,488	-
Justice system	-	-	140,526	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	34,970	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent	-	-	-	-
Capital outlay	64,730	-	268,130	410,619
Total Expenditures	<u>64,730</u>	<u>-</u>	<u>466,618</u>	<u>410,619</u>
Excess (deficiency) of+A88+A61+A61 revenues over expenditures	<u>(64,730)</u>	<u>-</u>	<u>(466,618)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Capital leases issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(64,730)</u>	<u>-</u>	<u>(466,618)</u>	<u>-</u>
Fund balances - beginning, Restated	136,875	992,389	684,396	-
Fund balances - ending	<u>\$ 72,145</u>	<u>\$ 992,389</u>	<u>\$ 217,778</u>	<u>\$ -</u>

Continued

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2003

	<u>TDHCA Contract Number 721105</u>	<u>TDHCA Contract Number 721859</u>	<u>ORCA Contract Number 721175</u>	<u>U.S. Department of Agriculture Rural Utilities Service Project #3080-02</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	57,739	524,945	10,341	8,520
Charges for services	-	-	-	-
Investment earnings	-	-	-	430
Miscellaneous	-	-	-	-
Grant matching	20,000	45,000	-	-
Total revenues	<u>77,739</u>	<u>569,945</u>	<u>10,341</u>	<u>8,950</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Justice system	-	-	-	-
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent				
Capital outlay	77,739	569,945	10,341	8,520
Total Expenditures	<u>77,739</u>	<u>569,945</u>	<u>10,341</u>	<u>8,520</u>
Excess (deficiency) of +A88+A61+A61 revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>430</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Capital leases issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>430</u>
Fund balances - beginning, Restated	-	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 430</u>

Webb County, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2003

	<u>TWDB & U.S. EPA</u> <u>Larga Vista</u> <u>Wastewater</u> <u>Improvements</u>	<u>TWDB Rio Bravo & El</u> <u>Cenizo Water &</u> <u>Wastewater Contract</u> <u>GO11900</u>	<u>TWDB Rio Bravo & El</u> <u>Cenizo Water &</u> <u>Wastewater Contract</u> <u>G11800</u>	<u>Total-Nonmajor</u> <u>Capital Projects</u> <u>Funds</u>
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and miscellaneous taxes	-	-	-	-
Fees and fines	-	-	-	-
Intergovernmental	123,289	61,816	24,206	1,221,475
Charges for services	-	-	-	-
Investment earnings	11	-	-	30,585
Miscellaneous	-	-	-	-
Grant matching	-	-	-	65,000
Total revenues	<u>123,300</u>	<u>61,816</u>	<u>24,206</u>	<u>1,317,060</u>
EXPENDITURES				
Current:				
General government	-	-	-	246,643
Public safety	-	-	-	35,537
Justice system	-	-	-	163,936
Health and human services	-	-	-	-
Infrastructure and environmental services	-	-	-	-
Corrections and rehabilitation	-	-	-	-
Community and economic development	-	-	-	34,970
Debt Service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Payments to escrow agent	-	-	-	-
Capital outlay	123,289	61,816	24,206	3,485,523
Total Expenditures	<u>123,289</u>	<u>61,816</u>	<u>24,206</u>	<u>3,966,609</u>
Excess (deficiency) of+A88+A61+A61 revenues over expenditures	<u>11</u>	<u>-</u>	<u>-</u>	<u>(2,649,549)</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt issued	-	-	-	-
Capital leases issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Transfers in	-	-	-	327,577
Transfers out	(40,975)	-	-	(45,587)
Total other financing sources and uses	<u>(40,975)</u>	<u>-</u>	<u>-</u>	<u>281,990</u>
Net change in fund balances	<u>(40,964)</u>	<u>-</u>	<u>-</u>	<u>(2,367,559)</u>
Fund balances - beginning, Restated	40,964	-	-	10,658,446
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,290,887</u>

Concluded

Webb County, Texas
911 Addressing Program
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2003

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Refunds	\$ 179,160			179,160
Interest	158,813	497	159,310	159,310
Total Revenues	<u>\$ 337,973</u>	<u>497</u>	<u>159,310</u>	<u>338,470</u>
EXPENDITURES				
General Government:	\$			
Minor Aparatus & Tools		48,067	48,067	48,067
Capital Projects:				
Contracted Services	75,744		75,744	75,744
Computerization Costs	226,335		226,335	236,335
Rural Addressing	505,261	55,827	561,088	606,886
Bond Issuance Costs	10,288		10,288	10,288
Total Expenditures	<u>\$ 817,628</u>	<u>103,894</u>	<u>921,522</u>	<u>977,320</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(479,655)	(103,397)	(762,212)	(638,850)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 645,233		645,233	645,233
Operating Transfers Out	(6,383)		(6,383)	(6,383)
Total Other Financing Sources(Uses)	<u>\$ 638,850</u>		<u>638,850</u>	<u>638,850</u>
Net Change In Fund Balances	<u>\$ 159,195</u>	(103,397)	<u>(123,362)</u>	<u>-</u>
Fund Balances - Beginning		159,195		
Fund Balances - Ending		<u>\$ 55,798</u>		

Webb County, Texas
Computerization Master Plan
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2003

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
General Government:				
Minor Aparatus & Tools	\$	2,392		2,392
Capital Projects:				
Computer Equipment	483,173		483,173	483,173
Issuance Cost	14,234		14,234	14,234
Total Expenditures	\$ 497,407	2,392	497,407	499,799
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(497,407)	(2,392)	(497,407)	(499,799)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 500,000		500,000	500,000
Transfer Out		(201)	(201)	(201)
Total Other Financing Sources(Uses)	\$ 500,000	(201)	499,799	499,799
Net Change In Fund Balances	\$ 2,593	(2,593)		-
Fund Balances - Beginning		2,593		
Fund Balances - Ending		\$		

Webb County, Texas
Webb County Administration Building
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2003

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$ 2,292,014	23,570	2,315,584	2,320,584
Total Revenues	<u>\$ 2,292,014</u>	<u>23,570</u>	<u>2,315,584</u>	<u>2,320,584</u>
EXPENDITURES				
General Government:				
Minor Aparatus & Tools	\$	22,608	22,608	22,608
Capital Projects:				
Land Acquisition	2,187,244		2,187,244	2,187,244
Construction In Progress	13,554,992	135,745	13,690,737	13,690,737
Issuance Cost	210,924		210,924	210,924
Total Expenditures	<u>\$ 15,953,160</u>	<u>158,353</u>	<u>16,111,513</u>	<u>16,111,513</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(13,661,146)	(134,783)	(13,795,929)	(13,790,929)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 16,218,725		16,218,725	16,218,725
Operating Transfers Out	(2,408,475)		(2,408,475)	(2,408,475)
Total Other Financing Sources(Uses)	<u>\$ 13,810,250</u>		<u>13,810,250</u>	<u>13,810,250</u>
Net Change In Fund Balances	<u>\$ 149,104</u>	<u>(134,783)</u>	<u>14,321</u>	<u>19,321</u>
Fund Balances - Beginning		149,104		
Fund Balances - Ending		<u>\$ 14,321</u>		

Webb County, Texas
Capital Outlay - Series 1999
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2003

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Refunds	\$ 69,831		69,831	69,831
Interest	31,668		31,668	31,668
Total Revenues	<u>\$ 101,499</u>		<u>101,499</u>	<u>101,499</u>
EXPENDITURES				
General Government:				
Minor Aparatus & Tools	\$	80,760	80,760	80,760
Justice System:				
Minor Aparatus & Tools		7,053	7,053	7,053
Capital Projects:				
Capital Outlay	3,129,486	283,265	3,412,751	3,751,879
Issuance Cost	33,161		33,161	33,161
Total Expenditures	<u>\$ 3,162,647</u>	<u>371,078</u>	<u>3,533,725</u>	<u>3,872,853</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(3,061,148)	(371,078)	(3,432,226)	(3,771,354)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 2,766,700		2,766,700	2,766,700
Operating Tranfers In	1,041,000		1,041,000	1,041,000
Operating Transfers Out	(36,346)		(36,346)	(36,346)
Total Other Financing Sources(Uses)	<u>\$ 3,771,354</u>		<u>3,771,354</u>	<u>3,771,354</u>
Net Change In Fund Balances	<u>\$ 710,206</u>	(371,078)	<u>339,128</u>	<u>-</u>
Fund Balances - Beginning		710,206		
Fund Balances - Ending		<u>\$ 339,128</u>		

Webb County, Texas
Law Enforcement Capital Projects
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2003

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$ 58,294	6,077	64,371	64,371
Total Revenues	<u>\$ 58,294</u>	<u>6,077</u>	<u>64,371</u>	<u>64,371</u>
EXPENDITURES				
Public Safety:				
Minor Aparatus & Tools	\$	26,049	26,049	26,049
Capital Projects:				
Furniture and Fixtures	99,300		99,300	99,300
C.I.P. - Administration Building	1,615,482		1,615,482	1,615,482
C.I.P.- Jail Renovation & Addition	1,799,475	15,208	1,814,683	1,907,180
Issuance Cost	56,937		56,937	56,937
Total Expenditures	<u>\$ 3,571,194</u>	<u>41,257</u>	<u>3,612,450</u>	<u>3,704,948</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(3,512,900)	(35,180)	(3,548,080)	(3,640,577)
Other Financing Sources(Uses):				
Bond Proceeds	\$ 2,000,000		2,000,000	2,000,000
Operating Transfers In	1,640,577		1,640,578	1,640,578
Total Other Financing Sources(Uses)	<u>\$ 3,640,577</u>		<u>3,640,578</u>	<u>3,640,578</u>
Net Change In Fund Balances	<u>\$ 127,677</u>	(35,180)	<u>92,497</u>	<u>-</u>
Fund Balances - Beginning, Restated		127,677		
Fund Balances - Ending		<u>\$ 92,497</u>		

Webb County, Texas
International Bridge #5 Capital Project
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2003

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
General Government:				
Minor Aparatus & Tools	\$	1,302	1,302	1,302
Capital Projects:				
Professional Services	1,886,371	302,383	2,188,754	2,347,273
Administration / Pre-Construction	74,891	7,248	82,139	107,139
Construction in Progress				25,000
Issuance Cost	19,286		19,286	19,286
Total Expenditures	\$ 1,980,548	310,933	2,291,481	2,500,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(1,980,548)	(310,933)	(2,291,481)	(2,500,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 1,000,000		1,000,000	1,000,000
Operating Transfer In	1,500,000		1,500,000	1,500,000
Total Other Financing Sources(Uses)	\$ 2,500,000		2,500,000	2,500,000
Net Change In Fund Balances	\$ 519,452	(310,933)	208,519	-
Fund Balances - Beginning, Restated		519,452		
Fund Balances - Ending		\$ 208,519		

Webb County, Texas
Detention Center Infrastructure
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2003

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Total Project Authorization</u>
REVENUES				
Refunds	\$ _____	_____	_____	_____
Total Revenues	\$ <u> </u>	<u> </u>	<u> </u>	<u> </u>
EXPENDITURES				
Capital Projects:				
Capital Outlay	\$ _____	_____	_____	_____
Total Expenditures	\$ <u> </u>	<u> </u>	<u> </u>	<u> </u>
Net Change In Fund Balances	\$ <u> </u>		<u> </u>	<u> </u>
Fund Balances - Beginning		\$ _____		
Fund Balances - Ending		\$ <u> </u>		

Webb County, Texas
Library Construction Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2003

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Capital Projects:			-	
Professional Services		12,650	12,650	15,000
Larga Vista Library		1,794	1,794	135,000
Professional Services			-	15,000
El Cenizo Library		1,000	1,000	135,000
Total Expenditures	\$	15,444	15,444	300,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures		(15,444)	(15,444)	(300,000)
Other Financing Sources (Uses):				
Transfers In	\$	300,000	300,000	300,000
Total Other Financing Sources(Uses)	\$	300,000	300,000	300,000
Net Change In Fund Balances	\$	284,556	284,556	-
Fund Balances - Beginning, Restated				
Fund Balances - Ending		\$ 284,556		

Webb County, Texas
County Morgue
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2003

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
General Government:				
Minor Aparatus & Tools	\$	4,127	4,127	4,127
Capital Projects:				
Land Acquistion		-	-	50,000
Construction In Progress		95,494	95,494	1,416,944
Issuance Costs	28,929		28,929	28,929
Total Expenditures	\$ 28,929	99,621	128,550	1,500,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(28,929)	(99,621)	(128,550)	(1,500,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 1,500,000		1,500,000	1,500,000
Operating Transfer In				
Total Other Financing Sources(Uses)	\$ 1,500,000		1,500,000	1,500,000
Net Change In Fund Balances	\$ 1,471,071	(99,621)	1,371,450	-
Fund Balances - Beginning, Restated		1,471,071		
Fund Balances - Ending		\$ 1,371,450		

Webb County, Texas
Villa Antigua Cultural Center
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2003

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Capital Projects:				
Land Acquisition	\$ 475,020		475,020	1,450,776
Restoration Project		20,295	20,295	20,295
Issuance Costs	28,929		28,929	28,929
Total Expenditures	\$ 503,949	20,295	524,244	1,500,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(503,949)	(20,295)	(524,244)	(1,500,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 1,500,000		1,500,000	1,500,000
Total Other Financing Sources(Uses)	\$ 1,500,000		1,500,000	1,500,000
Net Change In Fund Balances	\$ 996,051	(20,295)	975,756	-
Fund Balances - Beginning, Restated		996,051		
Fund Balances - Ending		\$ 975,756		

Webb County, Texas
Park Development Series 2001
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2003

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Reimbursements City of Laredo PCT 1	\$			
Reimbursements City of Laredo PCT 2				
Reimbursements City of Laredo PCT 3				
Reimbursements City of Laredo PCT 4				
Total Revenues	\$			
EXPENDITURES				
Capital Projects:				
Park Development PCT 1	\$	14,754	14,754	367,769
Park Development PCT 2	950	40,235	41,185	367,769
Park Development PCT 3		353	353	367,767
Park Development PCT 4	19,084	182,103	201,187	367,766
Issuance Costs	28,929	28,929	28,929	28,929
Total Expenditures	\$ 48,963	237,445	286,408	1,500,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(48,963)	(237,445)	(286,408)	(1,500,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 1,500,000		1,500,000	1,500,000
Total Other Financing Sources(Uses)	\$ 1,500,000		1,500,000	1,500,000
Net Change In Fund Balances	\$ 1,451,037	(237,445)	1,213,592	-
Fund Balances - Beginning, Restated		1,451,037		
Fund Balances - Ending		\$ 1,213,592		

Webb County, Texas
Construction In Progress
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2003

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Justice System:				
Minor Aparatus & Tools	\$	16,357	16,357	16,357
Capital Projects:				
Building Improvements	14,858	214,254	229,112	474,000
Issuance Costs	9,643		9,643	9,643
Total Expenditures	\$ 24,501	230,611	255,112	500,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(24,501)	(230,611)	(255,112)	(500,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 500,000		500,000	500,000
Total Other Financing Sources(Uses)	\$ 500,000		500,000	500,000
Net Change In Fund Balances	\$ 475,499	(230,611)	244,888	-
Fund Balances - Beginning, Restated		475,499		
Fund Balances - Ending		\$ 244,888		

Webb County, Texas
Upgrade or Replace AS400 Computer System
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2003

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
General Government:				
Minor Aparatus & Tools	\$	4,530	4,530	4,530
Capital Projects:				
Computer Equipment	285,274		285,274	285,274
Issuance Costs	5,785		5,785	5,785
Total Expenditures	\$ 291,059	4,530	295,589	295,589
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(291,059)	(4,530)	(295,589)	(295,589)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 300,000		300,000	300,000
Transfer Out		(4,411)	(4,411)	(4,411)
Total Other Financing Sources(Uses)	\$ 300,000	(4,411)	295,589	295,589
Net Change In Fund Balances	\$ 8,941	(8,941)		
Fund Balances - Beginning, Restated		8,941		
Fund Balances - Ending		\$		

Webb County, Texas
Road Highway Acquisition
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2003

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Capital Projects:				
Land Acquisition	\$ 30,813	165,330	196,143	196,143
Issuance Costs	3,857		3,857	3,857
Total Expenditures	\$ 34,670	165,330	200,000	200,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(34,670)	(165,330)	(200,000)	(200,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 200,000		200,000	200,000
Total Other Financing Sources(Uses)	\$ 200,000		200,000	200,000
Net Change In Fund Balances	\$ 165,330	(165,330)		
Fund Balances - Beginning, Restated		165,330		
Fund Balances - Ending		\$		

Webb County, Texas
Capital Outlay Series 2001
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2003

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
General Government:				
Minor Aparatus & Tools	\$	69,353	69,353	69,353
Capital Projects:				
Capital Outlay	313,182	117,647	430,829	448,581
Issuance Costs	9,643		9,643	9,643
Total Expenditures	\$ 322,825	187,000	509,825	527,577
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(322,825)	(187,000)	(509,825)	(527,577)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 500,000		500,000	500,000
Transfers In		27,577	27,577	27,577
Total Other Financing Sources(Uses)	\$ 500,000	27,577	527,577	527,577
Net Change In Fund Balances	\$ 177,175	(159,423)	17,752	-
Fund Balances - Beginning, Restated		177,175		
Fund Balances - Ending		\$ 17,752		

Webb County, Texas
Management Records Storage Warehouse
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2003

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Capital Projects:				
Professional Services	\$	80	80	50,000
Construction in Progress	\$			512,185
Issuance Costs	12,815		12,815	12,815
Total Expenditures	\$ 12,815	80	12,895	575,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(12,815)	(80)	(12,895)	(575,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 575,000		575,000	575,000
Total Other Financing Sources(Uses)	\$ 575,000		575,000	575,000
Net Change In Fund Balances	\$ 562,185	(80)	562,105	
Fund Balances - Beginning		562,185		
Fund Balances - Ending		\$ 562,105		

Webb County, Texas
R.O.W. Acquisition Hwy 59/359
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2003

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Capital Projects:				
Professional Services	\$	112,327	112,327	547,520
Issuance Costs	12,480		12,480	12,480
Total Expenditures	\$ 12,480	112,327	124,807	560,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(12,480)	(112,327)	(124,807)	(560,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 560,000		560,000	560,000
Total Other Financing Sources(Uses)	\$ 560,000		560,000	560,000
Net Change In Fund Balance	\$ 547,520	(112,327)	435,193	-
Fund Balances - Beginning, Restated		547,520		
Fund Balances - Ending		\$ 435,193		

Webb County, Texas
Justice Center Fire Protection System and Moisture Censoring Devices
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2003

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Capital Projects:				
Professional Services	\$			25,000
Construction In Progress	\$	13,200	13,200	268,310
Issuance Costs	6,690		6,690	6,690
Total Expenditures	\$ 6,690	13,200	19,890	300,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(6,690)	(13,200)	(19,890)	(300,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 300,000		300,000	300,000
Total Other Financing Sources(Uses)	\$ 300,000		300,000	300,000
Net Change In Fund Balances	\$ 293,310	(13,200)	293,310	-
Fund Balances - Beginning		293,310		
Fund Balances - Ending		\$ 280,110		

Webb County, Texas
Carrizo Wilcox Aquifer
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2003

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Capital Projects:				
Professiona Services				72,767
Construction in Progress				25,000
Issuance Costs	\$ 2,233		2,233	2,233
Total Expenditures	\$ 2,233	-	2,233	100,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(2,233)		(2,233)	(100,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 100,000		100,000	100,000
Total Other Financing Sources(Uses)	\$ 100,000		100,000	100,000
Net Change In Fund Balances	\$ 97,767		97,767	-
Fund Balances - Beginning		97,767		
Fund Balances - Ending		\$ 97,767		

Webb County, Texas
Justice of the Peace and the Constable South Laredo
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2002

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Capital Projects:				
Construction In Progress				244,431
Issuance Costs	\$ 5,569		5,569	5,569
Total Expenditures	\$ 5,569	-	5,569	250,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(5,569)		(5,569)	(250,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 250,000		250,000	250,000
Total Other Financing Sources(Uses)	\$ 250,000		250,000	250,000
Net Change In Fund Balances	\$ 244,431		244,431	-
Fund Balances - Beginning		244,431		
Fund Balances - Ending		\$ 244,431		

Webb County, Texas
Penitas West Community Center
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2003

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Grant Revenue	\$			
Total Revenues	\$			
EXPENDITURES				
Capital Projects:				
Construction In Progress	\$	279	279	146,655
Issuance Costs	3,345		3,345	3,345
Total Expenditures	\$ 3,345	279	3,624	150,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(3,345)	(279)	(3,624)	(150,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 150,000		150,000	150,000
Total Other Financing Sources(Uses)	\$ 150,000		150,000	150,000
Net Change In Fund Balances	\$ 146,655	(279)	146,376	-
Fund Balances - Beginning		146,655		
Fund Balances - Ending		\$ 146,376		

Webb County, Texas
Quad City Community Center
Mirando

Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2003

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Grant Revenue	\$			
Total Revenues	\$			
EXPENDITURES				
Capital Projects:				
Construction In Progress	\$	6,279	6,279	136,875
Issuance Costs	3,125		3,125	3,125
Total Expenditures	\$ 3,125	6,279	9,404	140,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(3,125)	(6,279)	(9,404)	(140,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 140,000		140,000	140,000
Total Other Financing Sources(Uses)	\$ 140,000		140,000	140,000
Net Change In Fund Balances	\$ 136,875	(6,279)	130,596	-
Fund Balances - Beginning		136,875		
Fund Balances - Ending		\$ 130,596		

Webb County, Texas
Bruni Community Center
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2003

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Grant Revenue	\$			
Total Revenues	\$			
EXPENDITURES				
Capital Projects:				
Construction In Progress	\$	68,438	68,438	68,438
Issuance Costs	1,562		1,562	1,562
Total Expenditures	\$	68,438	70,000	70,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(1,562)	(68,438)	(70,000)	(70,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$	70,000	70,000	70,000
Total Other Financing Sources(Uses)	\$	70,000	70,000	70,000
Net Change In Fund Balances	\$	68,438	(68,438)	
Fund Balances - Beginning		68,438		
Fund Balances - Ending		\$		

Webb County, Texas
El Cenizo/Rio Bravo Community Centers
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2003

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Capital Projects:				
Professional Services				30,000
Construction in Progress				263,310
Issuance Costs	\$ 6,690		6,690	6,690
Total Expenditures	\$ 6,690	-	6,690	300,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(6,690)		(6,690)	(300,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 300,000		300,000	300,000
Total Other Financing Sources(Uses)	\$ 300,000		300,000	300,000
Net Change In Fund Balances	\$ 293,310		293,310	-
Fund Balances - Beginning		293,310		
Fund Balances - Ending		\$ 293,310		

Webb County, Texas
Cuatro Vientos Rd. /Loop/Bridge #5
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2003

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Capital Projects:				
Professional Services	\$	64,730	64,730	136,875
Issuance Costs	3,125		3,125	3,125
Total Expenditures	\$ 3,125	64,730	67,854	140,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(3,125)	(64,730)	(67,854)	(140,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 140,000		140,000	140,000
Total Other Financing Sources(Uses)	\$ 140,000		140,000	140,000
Net Change In Fund Balances	\$ 136,875	(64,730)	72,146	-
Fund Balances - Beginning		136,875		
Fund Balances - Ending		\$ 72,145		

Webb County, Texas
Park Development Series 2002
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2003

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
Capital Projects:				
Park Development PCT 1				248,097
Park Development PCT 2				248,097
Park Development PCT 3				248,097
Park Development PCT 4				248,098
Issuance Costs	\$ 22,611		22,611	22,611
Total Expenditures	\$ 22,611	-	22,611	1,015,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(22,611)		(22,611)	(1,015,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 1,015,000		1,015,000	1,015,000
Total Other Financing Sources(Uses)	\$ 1,015,000		1,015,000	1,015,000
Net Change In Fund Balances	\$ 992,389		992,389	-
Fund Balances - Beginning		992,389		
Fund Balances - Ending		\$ 992,389		

Webb County, Texas
Capital Outlay Series 2002
Schedule of Revenues, Expenditures and Changes in Fund Balance
From Inception and for the Year Ended September 30, 2003

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Interest	\$			
Total Revenues	\$			
EXPENDITURES				
General Government:				
Minor Aparatus & Tools	\$	13,504	13,504	13,504
Community & Economic Development:				
Minor Aparatus & Tools		34,970	34,970	34,970
Public Safety:				
Minor Aparatus & Tools		9,488	9,488	9,488
Justice System:				
Minor Aparatus & Tools		140,526	140,526	140,526
Corrections & Rechabilitation:				
Minor Aparatus & tools				
Health And Human Services				
Minor Aparatus & Tools				
Capital Projects:				
Capital Outlay		268,130	268,130	485,908
Issuance Costs	15,604		15,604	15,604
Total Expenditures	\$ 15,604	466,618	482,222	700,000
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(15,604)	(466,618)	(482,222)	(700,000)
Other Financing Sources (Uses):				
Bond Proceeds	\$ 700,000		700,000	700,000
Total Other Financing Sources(Uses)	\$ 700,000		700,000	700,000
Net Change In Fund Balances	\$ 684,396	(466,618)	217,778	-
Fund Balances - Beginning, Restated		684,396		
Fund Balances - Ending		\$ 217,778		

Webb County, Texas

**Texas Department of Housing and Community Affairs - Contract Number 720889
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2003**

Contract #720889
Grant Period 4/19/00 - 4/18/04

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Intergovernmental	\$ 228,170	410,619	638,789	662,343
Total Revenues	\$ <u>228,170</u>	<u>410,619</u>	<u>638,789</u>	<u>662,343</u>
EXPENDITURES				
Current:				
Capital Projects:				
Water Facilities	\$ 153,824	153,306	307,130	325,111
Solid Waste Disposal Facilities				
Neighborhood Facilities/ Community Centers	1,000	250,926	251,926	251,926
Rehabilitation Of Private Properties (Water Service)				
Engineering And Architectural Services	44,495	6,375	50,870	55,306
General Administration	<u>28,851</u>	<u>12</u>	<u>28,863</u>	<u>30,000</u>
Total Expenditures	\$ <u>228,170</u>	<u>410,619</u>	<u>638,789</u>	<u>662,343</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$ <u> </u>		<u> </u>	<u> </u>
Fund Balances - Beginning		<u> </u>		
Fund Balances - Ending		\$ <u> </u>		

Webb County, Texas
Texas Department of Housing and Community Affairs - Contract Number 721105
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2003

Contract #721105				
Grant Period 5/08/01 - 5/07/03				
	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Intergovernmental	\$ 442,261	57,739	500,000	500,000
Revenue In Kind		20,000	20,000	20,000
Total Revenues	\$ <u>442,261</u>	<u>77,739</u>	<u>520,000</u>	<u>520,000</u>
EXPENDITURES				
Current:				
Capital Projects:				
Street Easement Acquisition	\$ 368,857	51,693	420,550	420,550
General Administration	73,404	6,046	79,450	79,450
Expenditures In Kind		20,000	20,000	20,000
Total Expenditures	\$ <u>442,261</u>	<u>77,739</u>	<u>520,000</u>	<u>520,000</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$ <u> </u>		<u> </u>	<u> </u>
Fund Balances - Beginning		<u> </u>		
Fund Balances - Ending		\$ <u> </u>		

Webb County, Texas
Texas Department of Housing and Community Affairs - Contract Number 721859
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2003

Contract #721859				
Grant Period 5/08/01 - 10/31/03				
	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Intergovernmental	\$ 90,987	524,945	615,932	800,000
Revenue In Kind		45,000	45,000	45,000
Total Revenues	\$ <u>90,987</u>	<u>569,945</u>	<u>660,932</u>	<u>845,000</u>
EXPENDITURES				
Current:				
Capital Projects:				
Water Facilities	\$	311,238	311,238	353,053
Neighborhood Facilities/ Community Centers		152,056	152,056	249,903
Parks, Playgrounds, and Other Recreational Facilities		3,649	3,649	19,824
Engineering and Architectural Services	67,855	11,518	79,373	87,220
General Administration	23,132	46,484	69,616	90,000
Expenditures In Kind		45,000	45,000	45,000
Total Expenditures	\$ <u>90,987</u>	<u>569,945</u>	<u>660,932</u>	<u>845,000</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$ <u> </u>		<u> </u>	<u> </u>
Fund Balances - Beginning		<u> </u>		
Fund Balances - Ending		\$ <u> </u>		

Webb County, Texas
Texas Department of Housing and Community Affairs - Contract Number 721175
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2003

Contract #721175
Grant Period 7/05/02 - 7/04/04

		<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES					
Intergovernmental	\$		10,341	10,341	300,000
Total Revenues	\$		10,341	10,341	300,000
EXPENDITURES					
Current:					
Capital Projects:					
Rehabilitation of Private Properties (Water Service)	\$				63,000
Rehabilitation of Private Properties (Sewer Service)					173,400
Engineering and Architectural Services					38,600
General Administration			10,341	10,341	25,000
Total Expenditures	\$		10,341	10,341	300,000
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$				
Fund Balances - Beginning					
Fund Balances - Ending			\$		

Webb County, Texas
United States Department of Agriculture Rural Utilities Service - Project Number 3080-02
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2003

Project #3080-02				
	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Intergovernmental	\$ 3,710,055	8,520	3,718,575	3,919,521
Interest		430	430	430
Total Revenues	\$ <u>3,710,055</u>	<u>8,950</u>	<u>3,719,005</u>	<u>3,919,951</u>
EXPENDITURES				
Current:				
Capital Projects:				
Engineering And Architectural Services	\$ 123,561		123,561	182,300
Capital Project-Waste Water Treatment Plant	1,454,147	8,520	1,462,667	1,462,667
Capital Project- Waste Water Collection System	2,132,347		2,132,347	2,274,554
Total Expenditures	\$ <u>3,710,055</u>	<u>8,520</u>	<u>3,718,575</u>	<u>3,919,521</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	\$ <u> </u>	430	<u>430</u>	<u>430</u>
Fund Balances - Beginning				
Fund Balances - Ending		\$ <u>430</u>		

Webb County, Texas
Texas Water Development Board & U.S. Environmental Protection Agency
Larga Vista Wastewater Improvements
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2003

Commitment #96-09 - TWDB Contract #G05500
Grant Period: 10/01/95 - 01/30/00

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Intergovernmental	\$ 797,546	123,289	920,835	1,570,120
Grant Matching	391,204		391,204	347,188
Interest	2	11	13	
In-Kind	25,000		25,000	25,000
Total Revenues	<u>\$ 1,213,752</u>	<u>123,300</u>	<u>1,337,052</u>	<u>1,942,308</u>
EXPENDITURES				
Current:				
Capital Projects:				
Professional Services	\$ 228,376		228,376	546,963
In-Kind Expenditures	25,000		25,000	25,000
Capital Outlay	972,927	123,289	1,096,216	1,370,345
Total Expenditures	<u>\$ 1,226,303</u>	<u>123,289</u>	<u>1,349,592</u>	<u>1,942,308</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	(12,551)	11	(12,540)	
Other Financing Sources (Uses):				
Operating Transfers In	\$ 53,515		53,515	
Operating Transfers Out		(40,975)	(40,975)	
Total Other Financing Sources (Uses)	<u>\$ 53,515</u>	<u>(40,975)</u>	<u>12,540</u>	
Net Change in Fund Balances	<u>\$ 40,964</u>	<u>(40,964)</u>		
Fund Balances-Beginning		40,964		
Fund Balances-Ending		<u>\$</u>		

Webb County, Texas
Texas Water Development Board - Contract GO11900
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2003

TWDB Contract GO11900
GRANT PERIOD 7/14/99 - 12/30/05

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
REVENUES				
Intergovernmental	\$ 244,750	61,816	306,566	4,308,400
Total Revenues	<u>\$ 244,750</u>	<u>61,816</u>	<u>306,566</u>	<u>4,308,400</u>
EXPENDITURES				
Capital Project:				
Professional Services	\$ 243,237	61,816	305,053	763,562
Administrative				34,500
Other	1,513		1,513	238,038
Capital Outlay				3,272,300
Total Expenditures	<u>\$ 244,750</u>	<u>61,816</u>	<u>306,566</u>	<u>4,308,400</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures	<u>\$</u>		<u></u>	<u></u>
Fund Balances-Beginning				
Fund Balances-Ending		<u>\$</u>		

Texas Water Development Board - Contract G11800
Rio Bravo-El Cenizo Water & Wastewater Project
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
From Inception and for the Year Ended September 30, 2003

TWDB Contract #G011800
Grant Period: 7/14/99 - 12/30/05

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Intergovernmental	\$ 3,346,502	24,206	3,370,708	15,321,000
Total Revenues	<u>\$ 3,346,502</u>	<u>24,206</u>	<u>3,370,708</u>	<u>15,321,000</u>
EXPENDITURES				
Capital Projects:				
Professional Services	\$ 1,092,802	24,206	1,117,008	1,900,475
Administrative				100,000
Other Expenses	2,253,700		2,253,700	3,130,025
Capital Outlay				10,343,500
Total Expenditures	<u>\$ 3,346,502</u>	<u>24,206</u>	<u>3,370,708</u>	<u>15,474,000</u>
Excess (Deficiency) Of Revenue Over (Under) Expenditures				(153,000)
Other Financing Sources (Uses):				
Bond Proceeds				153,000
Total Other Financing Sources (Uses)	<u>\$</u>	<u></u>	<u></u>	<u>153,000</u>
Net Change in Fund Balances	<u>\$</u>		<u></u>	<u></u>
Fund Balances-Beginning				
Fund Balances-Ending		\$ <u></u>		

NON-MAJOR GOVERNMENTAL FUNDS
Debt Service Fund

WEBB COUNTY, TEXAS DEBT SERVICE

This fund is used to account for the payment of principal and interest on general long-term debt. Financing is provided by ad valorem taxes and County's water utility enterprise fund.

Webb County, Texas
Debt Service Fund
Balance Sheet
Nonmajor Governmental Funds
September 30, 2003

	<u>2003</u>
ASSETS	
Cash And Cash Equivalents	\$ 150,129
Delinquent Taxes Receivable	1,458,811
Less Allowance For Estimated Uncollectible Taxes	<u>(187,167)</u>
Net Taxes Receivable	1,271,644
Prepaid Expenses	53,212
Due from Other Funds	<u>309,603</u>
Total Assets	<u><u>\$ 1,784,588</u></u>
 LIABILITIES AND FUND BALANCE	
Current Liabilities:	
Accounts Payable	\$ 2,404
Deferred Revenue	1,205,791
Due to Other Funds	<u>297,767</u>
Total Liabilities	<u>\$ 1,505,962</u>
Fund Balance	
Designated For Debt Service	\$ 577,819
Unreserved	<u>(299,193)</u>
Total Fund Balance	<u><u>\$ 278,626</u></u>
Total Liabilities And Fund Balance	<u><u>\$ 1,784,588</u></u>

Webb County, Texas
Debt Service Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget And Actual
For the Year ended December 31, 2003 with
Comparative Figures for Year Ended September 30, 2002

	Budgeted Amounts			Variance with Final Budget- Positive (Negative)	Total Prior Year as of 9/30/2002
	Original	Final	Actual Amounts		
REVENUES					
Property Taxes	\$ 5,987,266	5,987,266	5,870,697	(116,569)	4,791,623
Refunds	204,663	204,663	47,195	(157,468)	
Investment Earnings	30,000	30,000	47,757	17,757	139,809
Total Revenues	\$ 6,221,929	6,221,929	5,965,649	(256,280)	4,931,432
EXPENDITURES					
General Government:					
Issuance Costs	\$	216,400	216,398	2	
Debt Service:					
Certificates Of Obligation	3,351,149	2,810,000	2,754,332	55,668	1,886,633
Notes On Equipment	723,610	674,060	491,455	182,605	330,355
Loan Payments	127,812	127,038	127,038		122,776
Interest And Fiscal Charges	2,622,436	3,128,354	2,970,148	158,206	2,552,866
Payments to Escrow Agent		85,555	85,554	1	
Total Expenditures	\$ 6,825,007	7,041,407	6,644,925	396,482	4,892,630
Excess (Deficiency) Of Revenue Over (Under) Expenditures	(603,078)	(819,478)	(679,276)	140,202	38,802
OTHER FINANCING SOURCES (USES):					
Long-Term Debt Issued	\$	12,610,000	12,610,000		
Premium (Discount) On Bonds Issued		430,011	430,011		
Payments To Refunded Bond Escrow Agent		(12,823,711)	(12,823,613)	98	
Transfers In	116,000	116,000	163,685	47,685	58,000
Total Other Financing Sources (Uses)	\$ 116,000	332,300	380,083	47,783	58,000
Net Change In Fund Balances	\$ (487,078)	(487,178)	(299,193)	187,985	96,802
Fund Balances - Beginning			577,819		481,017
Fund Balances - Ending			\$ 278,626		577,819



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NON-MAJOR GOVERNMENTAL FUNDS
Internal Service Funds

WEBB COUNTY EMPLOYEES' HEALTH BENEFITS

An internal service fund used to account for Webb County Employee medical and dental premiums and payments.

WORKER'S COMPENSATION RESERVE FUND

An internal service fund used to account for Webb County's self insurance of workmen's' compensation premiums and payments.

Webb County, Texas
Combining Statement of Net Assets
Internal Service Funds
September 30, 2003

	<u>Employee's</u> <u>Health Benefit</u>	<u>Worker's</u> <u>Compensation</u> <u>Reserve</u>	<u>Total</u>
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 1,412,235	\$ 3,183,146	\$ 4,595,381
Due from other funds	688,657	-	688,657
Other receivables	280,959	84,847	365,806
Total current assets	<u>2,381,851</u>	<u>3,267,993</u>	<u>5,649,844</u>
Non-current assets:			
Capital Assets:			
Equipment and Furniture	60,128	23,940	84,068
Less Accumulated depreciation	<u>(30,301)</u>	<u>(23,940)</u>	<u>(54,241)</u>
Total non-current assets	<u>29,827</u>	<u>-</u>	<u>29,827</u>
Total assets	<u><u>2,411,678</u></u>	<u><u>3,267,993</u></u>	<u><u>5,679,671</u></u>
LIABILITIES			
Current Liabilities:			
Accounts payable	413,422	31,806	445,228
Salaries payable	-	6,134	6,134
Due to other funds	1,268,703	1,273,780	2,542,483
Other Accrued expenses	6,866	29,869	36,735
Compensated absences	-	22,812	22,812
Total current liabilities	<u>1,688,991</u>	<u>1,364,401</u>	<u>3,053,392</u>
Non-current liabilities:			
Claims and judgments	615,692	586,532	1,202,224
Total non-current liabilities	<u>615,692</u>	<u>586,532</u>	<u>1,202,224</u>
Total liabilities	<u><u>2,304,683</u></u>	<u><u>1,950,933</u></u>	<u><u>4,255,616</u></u>
NET ASSETS			
Invested in capital assets, net of related debt	29,827	-	29,827
Unrestricted	77,167	1,317,059	1,394,226
Total net assets	<u><u>\$ 106,994</u></u>	<u><u>\$ 1,317,059</u></u>	<u><u>\$ 1,424,053</u></u>

Webb County, Texas
Combining Statement of Revenues, Expenses and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended September 30, 2003

	<u>Employee's Health Benefit</u>	<u>Worker's Compensation Reserve</u>	<u>Total</u>
REVENUES			
Charges for services	\$ 6,137,062	\$ 2,148,331	\$ 8,285,393
Total operating revenues	<u>6,137,062</u>	<u>2,148,331</u>	<u>8,285,393</u>
OPERATING EXPENSES			
Personal services	-	310,885	310,885
Contractual services	-	46,077	46,077
Other supplies and expenses	169	6,851	7,020
Insurance claims and expenses	6,071,281	361,542	6,432,823
Depreciation	11,105	865	11,970
Total operating expenses	<u>6,082,555</u>	<u>726,220</u>	<u>6,808,775</u>
Operating income (loss)	<u>54,507</u>	<u>1,422,111</u>	<u>1,476,618</u>
NON-OPERATING REVENUES (EXPENSES)			
Interest and investment revenue	11,608	33,092	44,700
Total non-operating revenue (expenses)	<u>11,608</u>	<u>33,092</u>	<u>44,700</u>
Income (loss) before contributions and transfers	66,115	1,455,203	1,521,318
Capital contributions	-	-	-
Transfers in	-	-	-
Transfers out	-	(650,000)	(650,000)
Change in net assets	66,115	805,203	871,318
Total net assets - beginning	40,879	511,856	552,735
Total net assets - ending	<u>\$ 106,994</u>	<u>\$ 1,317,059</u>	<u>\$ 1,424,053</u>

Webb County Employees' Health Benefits
Schedule of Revenues and Expenses - Budget and Actual - (Budget Basis)
and Changes in Net Assets
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Actual</u>	<u>Variance with</u>	<u>Total</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Budget</u>	<u>Final Budget--</u>	<u>Prior Year</u>
				<u>Basis</u>	<u>Positive</u>	<u>As Of 9/30/02</u>
					<u>(Negative)</u>	
OPERATING REVENUES:						
Charges For Services	\$ 5,928,936	5,928,936	5,029,088	5,029,088	(899,848)	4,326,204
Charges For Services-Employees	793,753	793,753	1,107,974	1,107,974	314,221	727,342
Total Operating Revenues	\$ 6,722,689	6,722,689	6,137,062	6,137,062	(585,627)	5,053,545
OPERATING EXPENSES:						
Office Supplies		169	169	169		225
Blue Cross/Blue Shield Ad	877,622	894,863	890,159	890,159	4,704	756,866
Cafeteria Plan Sec 125 Ad	20,000	20,000	14,785	14,785	5,216	12,581
Cobra Administration Fees	5,000	5,000	450	450	4,550	1,950
Basic Life Insurance	60,000	60,500	60,031	60,031	469	56,419
Depreciation			11,105	11,105	(11,105)	6,403
Health Education Program	12,500	12,500	12,266	12,266	234	13,085
Health Fair Month	12,500	12,500	12,282	12,282	218	11,987
Condolences		90	90	90		269
Claims Paid	4,303,983	4,303,983	4,028,800	4,028,800	275,183	2,967,282
Claims Paid-Dental	298,420	412,420	397,709	397,709	14,711	247,755
Claims Paid-Prescriptions	900,000	768,000	654,709	654,709	113,291	599,971
Total Operating Expenses	\$ 6,490,025	6,490,025	6,082,555	6,082,555	407,470	4,675,007
Operating Income (Loss)	232,664	232,664	54,508	54,508	(178,156)	378,538
NON-OPERATING REVENUES						
Interest			11,608	11,608	11,608	19,289
Total Non-Operating Revenues	\$		11,608	11,608	11,608	19,289
OPERATING INCOME BEFORE						
OPERATING TRANSFERS	232,664	232,664	66,115	66,115	(166,549)	397,827
Change in net assets	\$ 232,664	232,664	66,115	66,115	(166,549)	929,349
Add Depreciation on fixed assets acquired through capital projects grants that reduces contributed capital			11,052	11,052		6,285
Income(Loss)	\$ 232,664	232,664	77,167	77,167	(166,549)	935,634
Total net assets - beginning						(935,634)
Total net assets - ending			\$ 77,167			

Webb County, Texas
Webb County Worker's Compensation Reserve Fund
Schedule of Revenues and Expenses - Budget and Actual - (Budget Basis)
and Changes in Net Assets
Year Ended September 30, 2003 with Comparative Figures
for Year Ended September 30, 2002

	Budgeted Amounts		Actual	Actual	Variance with	Total
	Original	Final	Amounts	Budget Basis	Final Budget-- Positive (Negative)	Prior Year As Of 9/30/02
OPERATING REVENUES:						
Charges For Services And Refunds	\$ 1,946,281	1,946,281	2,148,331	2,148,331	202,050	2,005,083
Total Operating Revenues	\$ 1,946,281	1,946,281	2,148,331	2,148,331	202,050	2,005,083
OPERATING EXPENSES:						
Wages And Fringe Benefits	314,989	314,989	310,885	310,885	4,104	253,046
Professional Services	40,000	40,000	22,743	22,743	17,257	28,753
Bonds And Insurance	10,000	10,000	6,851	6,851	3,149	3,109
Worker's Compensation Premium	75,000	75,000	7,166	7,166	67,834	89,699
Professional Service-Drug And Alcohol	35,000	35,000	23,334	23,334	11,666	18,808
Third Party Administration	57,800	57,800	38,078	38,078	19,722	40,000
Depreciation Expense			865	865	(865)	3,461
Claims Paid	572,000	422,000	316,298	316,298	105,702	601,534
Total Operating Expenses	\$ 1,104,789	954,789	726,220	726,220	228,569	1,038,416
Operating Income (Loss)	841,492	991,492	1,422,111	1,422,111	430,619	966,667
NON-OPERATING REVENUES						
Interest	20,000	20,000	33,092	33,092	13,092	25,928
Total Non-Operating Revenues	\$ 20,000	20,000	33,092	33,092	13,092	25,928
OPERATING INCOME BEFORE OPERATING TRANSFERS						
	861,492	1,011,492	1,455,203	1,455,203	443,711	992,595
Operating Transfers Out to:						
General Fund		150,000	150,000	150,000		531,523
Employees' Health Benefits Fund	500,000	500,000	500,000	500,000		0
Change in net assets	\$ 361,492	361,492	805,203	805,203	443,711	461,072
Total net assets - beginning			511,856			50,783
Total net assets - ending			1,317,059			511,856

**Webb County, Texas
Internal Service Funds
Combining Statement of Cash Flows
Year Ended September 30, 2003**

	Webb County Employees Health Benefits	Webb County Worker's Compensation Reserve Fund	Total 2003
CASH FLOWS FROM OPERATING ACTIVITIES			
Premiums from participants	\$ 6,137,062	\$ 2,063,484	\$ 8,200,546
Payments to employees		(306,024)	(306,024)
Payments to vendors, suppliers, and insurance administrators	(5,513,416)	(103,374)	(5,616,790)
Net cash provided by operating activities	<u>623,646</u>	<u>1,654,086</u>	<u>2,277,732</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES			
Interfund Transfer			
Operating Transfer In			
Purchase of water rights			
Operating Transfer Out		(649,999)	(649,999)
Net cash provided by non capital financing activities		<u>(649,999)</u>	<u>(649,999)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Purchase of assets			
Net cash provided by capital financing activities			
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of investments			
Proceeds from investments			
Investment earnings	11,608	33,092	44,700
Operating Transfer Out			
Net cash provided by investing activities	<u>11,608</u>	<u>33,092</u>	<u>44,700</u>
Net Increase/(Decrease) in Cash and Cash Equivalents	<u>635,254</u>	<u>1,037,179</u>	<u>1,672,433</u>
Cash and pooled investments, beginning of year	776,982	2,145,967	2,922,949
Cash and pooled investments, end of year	<u>\$ 1,412,236</u>	<u>\$ 3,183,146</u>	<u>\$ 4,595,382</u>
Reconciliation of operating income to net cash provided (used) by operations:			
Operating income	\$ 54,507	\$ 1,422,111	\$ 1,476,618
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation expense	11,105	865	11,970
(Increase) Decrease in Due from Other Funds	(157,134)		(157,134)
(Increase) Decrease in Accounts Receivable	(259,269)	(84,847)	(344,116)
Increase (Decrease) in Bank Overdraft	(14,824)		(14,824)
Increase (Decrease) in Accounts Payable	(108,392)	(82,216)	(190,608)
Increase (Decrease) in Accrued Liabilities		64	64
Increase (Decrease) in Due to Other Funds	1,097,653	606,736	1,704,389
Increase (Decrease) in Funds Held In Trust		(55,066)	(55,066)
Increase (Decrease) in Long Term Risk Liability		(158,358)	(158,358)
Increase (Decrease) in Accrued Compensated Absences		4,797	4,797
Total adjustments	<u>569,139</u>	<u>231,975</u>	<u>801,114</u>
Net cash provided by operating activities	<u>\$ 623,646</u>	<u>\$ 1,654,086</u>	<u>\$ 2,277,732</u>

The accompanying notes are an integral part of these financial statements.

NON-MAJOR GOVERNMENTAL FUNDS

Fiduciary Funds

TRUST FUNDS

The Permanent School Fund Accounts for the monies held for the benefit of various independent school districts in the County. The principal is held intact with all interest and other revenues transferred to the Available School Fund for distribution to the respective school districts in Webb County.

TRUST FUNDS

The Available School Fund accounts for revenues earned by the Permanent School private-purpose trust fund. Revenues are distributed annually to independent school districts in the County.

TRUST FUNDS

The County established in January 2003 an Employee Retiree Insurance Fund for health insurance and funded the first year from an internal fund transfer.

AGENCY FUNDS

The District Clerk Fund and the County Clerk Fund account for monies held in trust for these elected officials.

The Deferred Compensation Fund accounts for contributions made by County employees towards the PEBSCO Deferred Compensation Funds.

The District Attorney Hot Check Processing Fund accounts for monies collected on behalf of various payees.

The District Attorney's Pool Forfeiture Fund accounts for all of Webb County's forfeitures and are subsequently awarded to other governmental units for law enforcement activities.

The County Sheriff Inmate Trust Fund accounts for inmates' monies.

The Cash Bond Funds account for monies for individuals released on cash bonds.

The Tax Assessor-Collector Fund accounts for collection and payment of monies for other taxing entities within the County.

Webb County, Texas
Statement of Fiduciary Net Assets
Fiduciary Funds
September 30, 2003

	Permanent School Fund	Available School	Retired Employees Insurance Fund	Agency Funds
ASSETS				
Cash and cash equivalents	\$ 13,120,445	\$ 343	\$ 14,975	\$ 14,406,647
Receivables:				
Other receivables	26,071	-	31	-
Due from other funds	138,609	394,939	140,967	665,247
Total receivables	164,680	394,939	140,998	665,247
Total assets	13,285,125	395,282	155,973	15,071,894
LIABILITIES				
Accounts payable	-	256,673	1,375	2,153
Due to other funds	384,091	138,609	62,726	5,302
Due to other governments	-	-	-	2,857,231
Refunds payable and others	-	-	-	12,207,208
Total liabilities	384,091	395,282	64,101	\$ 15,071,894
NET ASSETS				
Held in trust for benefits and other purposes	\$ 12,901,034	\$ -	\$ 91,873	

Webb County, Texas
Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For the Year Ended September 30, 2003

	<u>Permanent School Fund</u>	<u>Available School</u>	<u>Retired Employees Insurance Fund</u>
ADDITIONS			
Investment earnings:			
Interest	\$ 162,421	\$ 19	\$ -
Total net investment earnings	<u>162,421</u>	<u>19</u>	<u>-</u>
Other Additions:			
Grazing lease and royalties	846,996	-	-
Transfers in	<u>-</u>	<u>277,186</u>	<u>150,000</u>
Total other additions	<u>846,996</u>	<u>277,186</u>	<u>150,000</u>
Total additions	<u>1,009,417</u>	<u>277,206</u>	<u>165,175</u>
DEDUCTIONS			
Education	-	277,206	-
Transfers out	<u>277,186</u>	<u>-</u>	<u>-</u>
Total deductions	<u>277,186</u>	<u>277,206</u>	<u>73,303</u>
Change in net assets	732,231	-	91,873
Net assets - beginning	<u>12,168,803</u>	<u>-</u>	<u>-</u>
Net assets - ending	<u>\$ 12,901,034</u>	<u>\$ -</u>	<u>\$ 91,873</u>

Webb County, Texas
Combining Statement of Fiduciary Assets and Liabilities
Agency Funds
September 30, 2003

	<u>District Clerk Agency</u>	<u>County Clerk Agency</u>	<u>Deferred Compensation Plan</u>	<u>District Attorney Hot Check Processing</u>
ASSETS				
Cash and cash equivalents	\$ 10,127,383	\$ 1,065,643	\$ -	\$ 52,366
Receivables:				
Other receivables	-	-	-	-
Due from other funds	896	-	-	-
Total receivables	896	-	-	-
Total assets	<u>10,128,279</u>	<u>1,065,643</u>	<u>-</u>	<u>52,366</u>
LIABILITIES				
Accounts payable	-	-	-	2,153
Due to other funds	302	-	-	-
Due to other governments	-	-	-	-
Refunds payable and others	10,127,977	1,065,643	-	50,213
Total liabilities	<u>10,128,279</u>	<u>1,065,643</u>	<u>-</u>	<u>52,366</u>

Webb County, Texas
Combining Statement of Fiduciary Assets and Liabilities
Agency Funds
September 30, 2003

	<u>District Attorney</u> <u>Pooled Seizures</u>	<u>Sheriff Inmate Trust</u>	<u>Cash Bonds Agency</u>	<u>Tax Assessor</u> <u>Collector Agency</u>	<u>Agency Funds</u>
ASSETS					
Cash and cash equivalents	\$ 322,294	\$ 45,227	\$ -	\$ 2,793,734	\$ 14,406,647
Receivables:					
Other receivables	-	-	-	-	-
Due from other funds	-	-	600,854	63,497	665,247
Total receivables	-	-	600,854	63,497	665,247
Total assets	<u>322,294</u>	<u>45,227</u>	<u>600,854</u>	<u>2,857,231</u>	<u>15,071,894</u>
LIABILITIES					
Accounts payable	-	-	-	-	2,153
Due to other funds	-	-	5,000	-	5,302
Due to other governments	-	-	-	2,857,231	2,857,231
Refunds payable and others	322,294	45,227	595,854	-	12,207,208
Total liabilities	<u>322,294</u>	<u>45,227</u>	<u>600,854</u>	<u>2,857,231</u>	<u>15,071,894</u>

Webb County, Texas
Agency Funds
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For Year Ended September 30, 2003

	Balance October 1, 2002	Additions	Deductions	Balance September 30, 2003
District Clerk Fund				
ASSETS				
Cash And Cash Equivalents	\$ 7,176,737	15,914,380	12,962,838	10,128,279
Total Assets	<u>\$ 7,176,737</u>	<u>15,914,380</u>	<u>12,962,838</u>	<u>10,128,279</u>
LIABILITIES				
Funds Held In Trust	\$ 7,176,435	15,699,665	12,748,123	10,127,977
Accounts Payable	302		302	
Due To Other Funds		302		302
Total Liabilities	<u>\$ 7,176,737</u>	<u>15,699,967</u>	<u>12,748,425</u>	<u>10,128,279</u>
County Clerk Fund				
ASSETS				
Cash And Cash Equivalents	\$ 691,357	1,038,655	664,369	1,065,643
Total Assets	<u>\$ 691,357</u>	<u>1,038,655</u>	<u>664,369</u>	<u>1,065,643</u>
LIABILITIES				
Funds Held In Trust	\$ 691,357	1,038,655	664,369	1,065,643
Total Liabilities	<u>\$ 691,357</u>	<u>1,038,655</u>	<u>664,369</u>	<u>1,065,643</u>
Deferred Compensation Plan				
ASSETS				
Cash And Cash Equivalents	\$			
Due From Other Funds				
Total Assets	<u>\$</u>	<u></u>	<u></u>	<u></u>
LIABILITIES				
Deferred Compensation Due Employees	\$			
Total Liabilities	<u>\$</u>	<u></u>	<u></u>	<u></u>
D.A. Hot Check Processing				
ASSETS				
Cash And Cash Equivalents	\$ 139,447	434,578	521,659	52,366
Total Assets	<u>\$ 139,447</u>	<u>434,578</u>	<u>521,659</u>	<u>52,366</u>
LIABILITIES				
Funds Held In Trust	\$ 139,124	432,124	521,035	50,213
Accounts Payable	323	1,830		2,153
Total Liabilities	<u>\$ 139,447</u>	<u>433,954</u>	<u>521,035</u>	<u>52,366</u>

Webb County, Texas
Agency Funds
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For Year Ended September 30, 2003

	Balance October 1, 2002	Additions	Deductions	Balance September 30, 2003
D.A. Pool Forfeiture Fund				
ASSETS				
Cash And Cash Equivalents	\$ 708,406	317,972	704,084	322,294
Total Assets	<u>\$ 708,406</u>	<u>317,972</u>	<u>704,084</u>	<u>322,294</u>
LIABILITIES				
Funds Held In Trust	\$ 705,674	320,704	704,084	322,294
Accounts Payable	2,732	2,732	5,464	
Total Liabilities	<u>\$ 708,406</u>	<u>323,436</u>	<u>709,548</u>	<u>322,294</u>
Sheriff Inmate Trust Fund				
ASSETS				
Cash And Cash Equivalents	\$ 33,311	979,604	967,688	45,227
Total Assets	<u>\$ 33,311</u>	<u>979,604</u>	<u>967,688</u>	<u>45,227</u>
LIABILITIES				
Bank Overdraft	\$ 14,428	5	14,433	
Funds Held In Trust	18,883	992,477	966,133	45,227
Total Liabilities	<u>\$ 33,311</u>	<u>992,482</u>	<u>980,566</u>	<u>45,227</u>
Cash Bonds				
ASSETS				
Cash And Cash Equivalents	\$ 561,657	120,885	682,542	
Due From Other Funds		600,854		600,854
Total Assets	<u>\$ 561,657</u>	<u>721,739</u>	<u>682,542</u>	<u>600,854</u>
LIABILITIES				
Bank Overdraft	\$ -			
Accounts Payable	5,000	33,500	38,500	
Cash Bond Payable	556,657	125,885	86,688	595,854
Due To Other Funds		5,000		5,000
Total Liabilities	<u>\$ 561,657</u>	<u>164,385</u>	<u>125,188</u>	<u>600,854</u>
Tax Assessor-Collector Fund				
ASSETS				
Cash And Cash Equivalents	\$ 2,503,416	68,403,862	68,050,171	2,857,107
Due From Other Funds		124		124
Total Assets	<u>\$ 2,503,416</u>	<u>68,403,986</u>	<u>68,050,171</u>	<u>2,857,231</u>
LIABILITIES				
Due To Other Governmental Units	\$ 2,475,220	67,140,561	66,758,550	2,857,231
Accounts Payable	28,196		28,196	
Total Liabilities	<u>\$ 2,503,416</u>	<u>67,140,561</u>	<u>66,786,746</u>	<u>2,857,231</u>

Webb County, Texas
Agency Funds
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For Year Ended September 30, 2003

	Balance October 1, 2002	Additions	Deductions	Balance September 30, 2003
Total All Agency Funds				
ASSETS				
Cash and Cash Equivalents	\$ 11,814,331	\$ 87,209,936	\$ 84,553,351	\$ 14,470,916
Due From Other Funds	\$ -	\$ 600,978	\$ -	\$ 600,978
Total Assets	<u>\$ 11,814,331</u>	<u>87,810,914</u>	<u>84,553,351</u>	<u>15,071,894</u>
LIABILITIES				
Bank Overdraft	\$ 14,428	\$ 5	\$ 14,433	\$ -
Accounts Payable	36,553	38,062	72,462	2,153
Accrued Liabilities	556,657	125,885	86,688	595,854
Funds Held In Trust	8,731,473	18,483,625	15,603,744	11,611,354
Due To Other Govt. Units	2,475,220	67,140,561	66,758,550	2,857,231
Due To Other Funds		5,302		5,302
Total Liabilities	<u>\$ 11,814,331</u>	<u>85,793,440</u>	<u>82,535,877</u>	<u>15,071,894</u>

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Comparative Schedules By Source
September 30, 2003 and 2002

	2003	2002
Capital Assets:		
Land	\$ 5,637,002	5,637,002
Infrastructure and Infrastructure in Progress	61,865,843	60,525,848
Buildings	67,860,615	64,163,667
Improvements Other Than Buildings	0	0
Furniture, Fixtures & Equipment	24,980,741	20,331,963
Construction In Progress	<u>738,485</u>	<u>366,270</u>
 Total Capital Assets	 \$ <u>161,082,686</u>	 <u>151,024,750</u>
 Investment In Capital Assets From:		
Capital Projects Grants	18,826,702	17,504,128
Capitalized Interest	1,075,926	1,075,926
Certificate of Obligations	73,402,774	68,217,494
Special Revenue Fund Revenues	12,890,606	12,634,537
Forfeitures	236,995	155,059
Federal Revenue	819,547	819,547
General Fund Revenues	6,012,843	5,975,446
Road and Bridge Fund Revenues	45,079,021	44,094,113
Trust Fund Receipts	261,500	261,500
Donated Property	<u>2,476,773</u>	<u>287,000</u>
 Total Investment In Capital Assets	 \$ <u>161,082,686</u>	 <u>151,024,750</u>

This Schedule includes capital assets of internal service funds.

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
By Function and Activity
September 30, 2003

	Land	Infrastructure and Infrastructure in Progress	Buildings	Furniture, Fixtures And Equipment	Construction In Progress	Total
General Government						
Radio Communications				20,752		20,752
Commissioners Court				164,051		164,051
County Judge				67,835		67,835
Risk Management				84,068		84,068
Elections Administrator				109,964		109,964
County Treasurer				17,999		17,999
County Auditor				162,839		162,839
Management Information Systems				372,930		372,930
Public Information Officer				478		478
Purchasing				99,304		99,304
Tax Assessor Collector				650,391		650,391
Vehicle & Heavy Equipment Maintenance				6,244		6,244
General Operations				181,157		181,157
Building Maintenance				152,537		152,537
Central Appraisal				10,184		10,184
Land Acquisition Account						
Webb County Courthouse Renovation			4,026,116	305,064		4,331,180
Administration Building	1,907,166		13,043,518	407,238		15,357,922
Computerization Master Plan				2,209,368		2,209,368
Webb County Fuel Depot						
AS400 Purchase				285,274		285,274
Certificates of Obligation Series 2001						
Water Utility Administrative Building						
Main Courthouse Building			408,181			408,181
Courthouse Annex			149,411			149,411
Available School Fund	261,500					261,500
Revenue Sharing						
1100 Block of Flores						
Webb County Land Acquisition						
R & B Office, Training Rm, Gas St			158,063			158,063
R & B Garage, Car Office, Welding Shop			190,953			190,953
R & B Rep. Station/Tower, Fence			43,898			43,898
County Engineering				38,200		38,200
Records Storage Warehouse					80	80
Chiller Plant Project			37,397			37,397
Total General Government	2,168,666		18,057,537	5,345,877	80	25,572,160
Justice System						
County Attorney				155,770		155,770
County Clerk				142,825		142,825
District Clerk				94,291		94,291
District Clerk Central Jury Room				119,927		119,927
District Attorney				54,885		54,885
District Attorney Equitable Sharing				17,425		17,425
49th District Court				332,355		332,355
111th District Court				61,213		61,213
341st District court				95,489		95,489
406th District Court				1,950		1,950
Personal Bond Coordinator				617		617
County Court at Law #1				49,193		49,193
County Court at Law #2				33,128		33,128
Cluster Court						
Justice of the Peace Pct 1 Pl 1				21,751		21,751
Justice of the Peace Pct 1 Pl 2				34,483		34,483

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
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September 30, 2003

	Land	Infrastructure and Infrastructure in Progress	Buildings	Furniture, Fixtures And Equipment	Construction In Progress	Total
Justice System(continued)						
Justice of the Peace Pct 2			109,934	12,168		122,102
Justice of the Peace Pct 2 Pl 2					66,421	66,421
Justice of the Peace Pct 3			33,296			33,296
Justice of the Peace Pct 4			320,455	107,765		428,220
Regional Crime Lab				58,549		58,549
Public Defender's Office				70,558		70,558
Law Library				15,459		15,459
Personal Bond Office				1,012		1,012
Bail Bond Board				1,750		1,750
District Attorney Hot Checks				3,933		3,933
District Attorney Forfeiture fund				126,984		126,984
CJD Domestic Violence Counsel				8,242		8,242
Women's Legal Advocate				2,391		2,391
TJPC Juvenile Justice						
Alternative Education Program			216,713	149,843		366,556
TJPC-A State Aid						
Juvenile Accountability Block Grant						
Drug Impact Court				11,596		11,596
Drug Impact Court Reserve Fund				28,460		28,460
Det Center Waterline						
Records Management & Preservation Fund				22,180		22,180
County Clerk Records Management & Preservation Fund				6,869		6,869
Delinquent Task Force				120		120
Webb County Justice Center	1,103,614		17,901,105	634,833	13,200	19,652,752
Judicial General				77,600		77,600
Pretrial				6,530		6,530
Juvenile Justice Center			41,937			41,937
Total Justice System	1,103,614		18,623,440	2,562,144	79,621	22,368,819
Public Safety						
Constable Pct 1				266,568		266,568
Constable Forfeiture Fund				28,878		28,878
Constable Pct 4				91,319		91,319
Constable Pct 3				44,895		44,895
Constable Pct 2				37,146		37,146
Sheriff				1,034,832		1,034,832
Criminal Justice Information System - Sheriff				100,031		100,031
Justice Center Security				19,307		19,307
Sheriff Forfeiture fund				71,913		71,913
Live Scan Electronic Arrest				57,414		57,414
OJP LLEBG 98LBVX4098				67,300		67,300
OJP LLEBG 2000LBBX0978				112,854		112,854
Special Law Enforcement Unit				150,525		150,525
Performance Reward Program				520,923		520,923
Chemical Dependency Treatment Facility				21,712		21,712
Radio Tower Land Purchase	36,129					36,129
Planning & Physical Dept				21,975		21,975
Sheriff's Substation			83,441	35,601		119,042
Law Enforcement Administrative Building	223,817		1,416,556	106,780		1,747,153
911 Computerization Costs				694,295		694,295
County Morgue					95,494	95,494
Total Public Safety	259,946		1,499,997	3,484,268	95,494	5,339,705

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Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
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September 30, 2003

	Land	Infrastructure and Infrastructure in Progress	Buildings	Furniture, Fixtures And Equipment	Construction In Progress	Total
Corrections and Rehabilitation						
Jail	908,380		11,424,309	544,516		12,877,205
Juvenile Probation				79,107		79,107
Juvenile Department				118,314		118,314
Juvenile Department-Choices Program						
Adult Probation				5,047		5,047
CJAD Day Reporting Center				125,475		125,475
Restitution Center			31,309	256,618		287,927
Texas Juvenile Probation				95,045		95,045
Community Corrections				19,193		19,193
Law Enforcement Project Jail Upgrade			1,823,793	7,728		1,831,521
Loan STAR						
Juvenile Justice Center	175,533					175,533
Juvenile Center Improvements			1,190,166			1,190,166
Juvenile Center Improvements			199,206	45,743		244,949
Juvenile Youth Village					75,085	75,085
Total Corrections and Rehabilitation	1,083,913		14,668,783	1,296,786	75,085	17,124,567
Health and Human Services						
Extension Agent				34,280		34,280
Veterans Service Office				13,537		13,537
Webb County Health Department				42,861		42,861
Welfare Office Operations				63,022		63,022
Welfare U S D A				19,482		19,482
Welfare to Work				10,187		10,187
TWC Job Retention Program				3,683		3,683
HUD Neighborhood Initiatives				24,608		24,608
State Legalization Impact assistance				43,054		43,054
Emergency Management Systems				2,098		2,098
Agri/Ranching Service Center			1,565,748	5,417		1,571,165
Emergency Medical Service Local Project				69,250		69,250
Community Action Agency			2,131,836	2,898,879		5,030,715
El Aguila Rural Transportation				58,122		58,122
Headstart				72,162		72,162
Meals on Wheels				16,548		16,548
Total Health and Human Services			3,697,584	3,377,190		7,074,774
Community and Economic Development						
Oilton Bruni Mirando Civic Center				8,172		8,172
Economic Development				30,005		30,005
County Engineering Department				16,585		16,585
Mirando City Library			79,949	105,133		185,082
Park Maintenance General				199,610		199,610
Golf Course			483,717	317,430		801,147
Basketball court, soccer field, & accessories			105,108			105,108
Rehabilitate existing picnic sites & improvements			172,707			172,707
Park Maintenance General			24,593			24,593
EDA Olympic Swimming Pool			541,629			541,629
Park Development PCT 4			19,084			19,084
Mirando/Oilton Parks			63,580			63,580
Golf Course Improvements			237,985			237,985
Lake Casa Blanca Boat Ramp			46,190			46,190
Lake Casa Blanca Improvements			2,013,958			2,013,958
Boy Scout Camp Imp			180,344			180,344
Lake Casa Blanca Swimming Pool			203,617			203,617

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
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September 30, 2003

	Land	Infrastructure and Infrastructure in Progress	Buildings	Furniture, Fixtures And Equipment	Construction In Progress	Total
Community and Economic Development(continued)						
Swimming Pool				2,887		2,887
Hotel Motel Occup Tax Fund				13,065		13,065
EDA Life Downs				9,462		9,462
El Cenizo Computer Capaci				8,434		11,738
TDHCA Self Help Center	3,304			36,100		36,100
Colonia Self Help Center						
Mirando Oilton Parks						
Lake Casa Blanca Improvements						
EDA Olympic Swimming Pool						
Villa Antigua	519,524		90,546		20,295	630,365
Texas A&M El Cenizo Community Center			254,855			254,855
Texas A&M Larga Vista Resource Center			315,245	160,000		475,245
A&M Larga Vista Resource Center				99,986		99,986
Rio Bravo Civic Center	10,000			87,111		97,111
Contract 51-00014						
Rio Bravo Comm Center TPWD # 51-00014			125,880		31,306	157,186
St Imp & Rio Bravo Civic Cntr-Civ Cntr			152,314			152,314
Quad City Community Center				163,631	6,279	169,910
Oilton Bruni Mirando CC			566,057	1,736		567,793
Lake Casa Blanca Boat Ramp						
Bruni Community Center			369,774			369,774
Larga Vista Library					14,444	14,444
El Cenizo Library					1,000	1,000
Park Development Pct 1					14,753	14,753
Park Development Pct 2					29,102	29,102
Park Development Pct 3					353	353
Park Development Pct 4					183,053	183,053
Peñitas Community Center					4,844	4,844
Club Office			58,136			58,136
Larga Vista Center			290,000			290,000
Larga Vista Expansion					147,833	147,833
Mainstage			319,517			319,517
Show Bam			134,342			134,342
Wash Bam			25,000			25,000
Holding Pens			134,342			134,342
Picnic Building 1			25,000			25,000
Picnic Building 2			25,000			25,000
Holding Bam			134,342			134,342
Sales Arena			133,174			133,174
Open Pavillion			199,539			199,539
Jockey Building 1			35,000			35,000
Jockey Building 2			35,000			35,000
Finance Office Building			30,000			30,000
Closed Pavillion			199,539			199,539
Horse Stall 1			57,416			57,416
Horse Stall 2			57,416			57,416
Horse Stall 3			57,416			57,416
Horse Stall 4			57,416			57,416
Horse Stall 5			57,416			57,416
Horse Stall 6			57,416			57,416
Horse Stall 7			57,416			57,416
Horse Track Bleacher-Grand Stand			300,000			300,000
Pavillion BBQ Cover			19,729			19,729
Carpenter Barn			38,337			38,337

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Webb County, Texas
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	Land	Infrastructure and Infrastructure in Progress	Buildings	Furniture, Fixtures And Equipment	Construction In Progress	Total
Community and Economic Development(continued)						
Floyd Center I				50,000		50,000
Floyd Center II				50,000		50,000
Coordinator Office				113,752		113,752
Jesus Garcia I				60,000		60,000
Jesus Garcia II				54,000		54,000
Little Folks				184,638		184,638
Little Palominos				229,273		229,273
Magic Comer I				60,000		60,000
Magic Corner II				60,000		60,000
Roosevelt				61,000		61,000
Russell Terrace				61,000		61,000
Jorge De La Garza Center				61,000		61,000
Sierra Vista Center				281,843		281,843
Springfield Acres				61,000		61,000
Tatangelo I				64,000		64,000
Tatangelo II				61,000		61,000
Tatangelo III				67,000		67,000
Tatangelo IV				67,000		67,000
Villa Allegre I				55,000		55,000
Villa Allegre II				63,000		63,000
Villa Allegre III				63,772		63,772
Villa Allegre IV				55,000		55,000
Prada				116,300		116,300
Total Community and Economic Development	532,828		8,585,041	3,258,925	453,263	12,830,057
Infrastructure and Environmental Services						
Facilities and Other Improvements:						
Fire Station				171,013		171,013
Budget & Records General				241,890		241,890
Road Maintenance General			793,236	3,872,998		4,666,234
Mirando City St Improvement Fy 89						
Mirando City St Improvement Fy 90						
911 Computerization Costs						
Community Development Project 714060 El Cenizo	700					700
Community Development Project 715105 El Pico Road	19,642					19,642
Community Development Project 70299						
Community Development Project 703110						
Community Development Project 703145						
Community Development Project 703155	71,000					71,000
Community Development Project 703939				18,000		18,000
Community Development Project 714899						
Community Development Project 715015						
Community Development Project 716235	25,000					25,000
Community Development Project 720889						
Community Development Project 721859					20,083	20,083
Mirando City St Improvement Fy88				6,495		6,495
St Imp & Rio Bravo Civ Cntr-Fire Pro						
Mirando City St Improvement Fy 91						
Larga Vista Road Way						
TWDB Larga Vista Waste Water Improv						
Larga Vista Water Extension	82,488			49,738		132,226
Larga Vista Expansion					14,858	14,858
Rio Bravo Drainage Contract	6,375					6,375

(continued)

Webb County, Texas
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	Land	Infrastructure and Infrastructure in Progress	Buildings	Furniture, Fixtures And Equipment	Construction In Progress	Total
Infrastructure and Environmental Services						
Facilities and Other Improvements: (continued)						
Rio Bravo Capital Project	2,066			23,200		25,266
Road Highway Acquisition	30,764					30,764
Bruni/Mirando Paving						
Detention Center Waterline				217,826		217,826
St Imp & Rio Bravo Civic Cntr-Admin				999		999
St Imp & Rio Bravo Civic Cntr-St Imp						
Webb County Detention Center	250,000					250,000
LCC Community College Consortium for 3 Webb County Community Centers						
On Site Composting				17,159		17,159
Standpipe water storage tank			142,785			142,785
Facilities/Waterlines			123,100			123,100
Revenue Sharing			24,468			24,468
Potable water dispenser			500,000			500,000
Outdoor lighting-baseball field			68,269			68,269
Fire Protection Facilities			55,811			55,811
Fire Protection Facilities			63,704			63,704
Vehile & Heavy Equipment Maint-Old shop			59,800			59,800
Mirando Community Center			200,222			200,222
Oilton Elevated Tank		436,062				436,062
Road & Bridge				1,036,235		1,036,235
Road & Bridge Motor Pool			696,840			696,840
Total Facilities and Other Improvements	488,035	436,062	2,728,235	5,655,553	34,941	9,342,825
Water and Sewer Lines						
Waterline Larga Vista Subdivision Contract 703155		164,386				164,386
Sewerline Larga Vista Subdivision Contract 703155		927,020				927,020
Facilities/Waterlines Bruni/Oilton Contract 702135		123,100				123,100
Sewer lines El Cenizo Contract 714060		567,306				567,306
Larga Vista Subdivision TW						
Wastewater collection lines		1,349,592				1,349,592
Waterline Correctional Facility CCA		18,866				18,866
Waterline Mangana-Hein Road/ Modular Contract 717282		132,620				132,620
Sewerline Construction Systems Contract 717282		86,800				86,800
Waterline Detention Center		442,068				442,068
Total Water and Sewer Lines		3,811,758				3,811,758
Infrastructure						
Larga Vista Water Extension		181,604				181,604
Larga Vista Hwy 59 link to 359		170,506				170,506
St Imp & Rio Bravo Civic Cntr		31,462				31,462
St Imp & Rio Bravo Civic Cntr-Contract 707081		105,741				105,741
TWDB Colonias ProjectCounty/City Interlocal		55,839				55,839
Street Improvement Mirando City		268,076				268,076
Street Improvement Mirando City-Contract 708319		168,835				168,835
Street Improvement Mirando City-Contract 700399		189,817				189,817
Espejo Molina Road Widening-Contract 701941		295,574				295,574
Street Paving-Contract 702691		141,025				141,025
Storm Drainage Improvements						
Espejo Molina-Contract 702691		147,897				147,897
EDA Matching For Extension County/City Interlocal		281,748				281,748
Extension of McPherson Road County/City Interlocal		612,497				612,497

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Webb County, Texas
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	Land	Infrastructure and Infrastructure in Progress	Buildings	Furniture, Fixtures And Equipment	Construction In Progress	Total
Infrastructure and Environmental Services						
Infrastructure (continued)						
Inner Loop Capital Project County/City Interlocal		765,896				765,896
Community Siren Oilton-Contract 703939		21,108				21,108
Street Paving Bruni-Contract 701941						
Flood and Drainage Facilities Rio Bravo-Contract 70		154,985				154,985
Extension of Del Mar Boulevard County/City Interloca		200,736				200,736
Street Paving Larga Vista-Contract 703155		552,564				552,564
Detention Pond Liner Larga Vista						
Subdivision-Contract 703155		181,989				181,989
Flood and Drainage Facilities Rio Bravo						
Drainage-Contract 703110		296,178				296,178
Reconstruct access to La Presa Colonia						
Mangana-Hein Road Contract 714899		624,856				624,856
Street Paving El Pico Road Contract 715105		288,325				288,325
Wormser Road Project County/City Interlocal		104,436				104,436
Street improvements; upgrade base and caliche						
Tanquesitos I & II; Los Altos Contract 716941		440,000				440,000
Caliche Road Correctional Facility CCA		35,259				35,259
Upgrade of Soil Roads Penitas West Contract 717831		331,402				331,402
Storm Drainage Penitas West Contract 717831		269,962				269,962
Road Improvements Mangana-Hein Road/						
Modular Contract 717282		152,378				152,378
Drainage Improvements Mangana-Hein						
Road/Modular Contract 717282		33,337				33,337
Self Help Center Drainage						
Improvements-Contract 718003		96,999				96,999
911 Computerization Costs						
Bruni/Mirando Paving		28,139				28,139
LCC Community College Consortium						
Storm Drainage		5,460				5,460
3 Webb County Community Centers		21,000				21,000
Total Infrastructure		7,255,630				7,255,630
Infrastructure in Progress						
Sewerline w/manholes-Contract 720155		78,200				78,200
Street Easement Acquisition-Contract 720155		442,261				442,261
International Bridge Capital Project		2,270,893				2,270,893
0.5 MGD Rio Bravo Wastewater treatment plant-Con		3,718,575				3,718,575
TWDB GO11900 CWTAP Wastewater Treatment		306,566				306,566
TWDB GO11800 EDAP Wastewater Construction						
TWDB GO11800 EDAP Wastewater Construction		3,370,708				3,370,708
TCDP 721175 Colonias EDAP		10,341				10,341
Cuatro Vientos Road Project		64,730				64,730
Mirando Paving Project		23,480				23,480
Los Corralitos Water System		155,438				155,438
Right of Way Community Development TCDP 72110		77,739				77,739
Community Development Project 720889		204,675				204,675
R.O.W. Acquisition Hwy 59/359		112,327				112,327
Right of Way Acquisition Hwy 59 Colonias: 5 Ranch		165,330				165,330
Project # 720889		38,726				38,726
Bruni Paving Design Project		47,500				47,500
Total Infrastructure in Progress		11,087,488				11,087,488

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	Land	Infrastructure and Infrastructure in Progress	Buildings	Furniture, Fixtures And Equipment	Construction In Progress	Total
Infrastructure and Environmental Services						
Bridges						
Jennings Road; Culvert at Agua Azul Creek		154,969				154,969
Jennings Road; Culvert at Barrocito Creek		98,210				98,210
La Martinera Rd; Culvert at Br Of Jaboncillo Crk		70,004				70,004
Mangana Hein Rd; Culvert at Branch Of Becerra Cree		70,137				70,137
Mines Road; Culvert at Branch Of Espada Creek		106,641				106,641
Mines Road; Culvert at Branch Of Espada Creek		76,648				76,648
San Ignacio Rd; Culvert at Chacon Creek		122,808				122,808
Mangana Hein Rd; Culvert at Dolores Creek		327,969				327,969
Mangana Hein Rd; Culvert at Draw		80,156				80,156
Mines Road; Culvert at Pinto Creek		130,050				130,050
Lincoln Road; Steel Girder at Becerra Creek		13,663				13,663
Mangana Hein Rd; Steel Girder at Becerra Creek		9,298				9,298
Mines Rd; Steel Girder at Chupadora Creek		9,909				9,909
Lincoln Road; Steel Girder at Salado Creek		15,743				15,743
Mines Rd; Steel Girder at San Ambrosia Creek		10,544				10,544
Espejo-Gates Road; Steel Girder at Venzuela Creek		7,032				7,032
Espejo-Gates Road; Steel Girder at Venzuela Creek		5,224				5,224
Aguilares Road; Timber Stringer at Agua Azul Creek		16,934				16,934
Callaghan Road; Timber Stringer at Becerra Creek		12,778				12,778
Eistetter Road; Timber Stringer at Br Of DOLores Cre		7,315				7,315
Alamo Road; Timber Stringer at Br Of Jaboncillo Crk		53,106				53,106
Las Tiendas Road; Timber Stringer at Br Of Santa Isal		7,837				7,837
Las Tiendas Road; Timber Stringer at Br Of Santa Isal		10,483				10,483
La Martinera Rd; Timber Stringer at Br Of Venado Cr		13,117				13,117
Callaghan Road; Timber Stringer at Branch Of Carrizi		11,595				11,595
Callaghan Road; Timber Stringer at Branch Of Carrizi		9,783				9,783
Callaghan Road; Timber Stringer at Branch Of Carrizi		18,446				18,446
Callaghan Road; Timber Stringer at Branch Of Carrizi		9,077				9,077
Callaghan Road; Timber Stringer at Branch Of Carrizi		11,693				11,693
Callaghan Road; Timber Stringer at Branch Of Carrizi		144,223				144,223
Callaghan Road; Timber Stringer at Branch Of Carrizi		12,603				12,603
Mines Road; Timber Stringer at Branch Of Espada Cr		26,182				26,182
Mines Road; Timber Stringer at Branch Of Espada Cr		13,358				13,358
Raices Road; Timber Stringer at Branch Of Jaboncillo		17,499				17,499
Raices Road; Timber Stringer at Branch Of Raices Cr		53,084				53,084
Lincoln Road; Timber Stringer at Branch Of Salado C		12,708				12,708
Jordan Ranch Rd; Timber Stringer at Branch Of San J		12,674				12,674
Las Tiendas Road; Timber Stringer at Branch Of Tejo		14,529				14,529
Callaghan Road; Timber Stringer at Branch Of Venad		8,928				8,928
Espejo-Gates Road; Timber Stringer at Canyon Creek		8,928				8,928
Callaghan Road; Timber Stringer at Carrizitos Creek		18,950				18,950
Eistetter Road; Timber Stringer at Dolores Creek		142,666				142,666
La Martinera Rd; Timber Stringer at Dolores Creek		32,780				32,780
Eistetter Road; Timber Stringer at Dolores Creek Reli		7,315				7,315
Mines Road; Timber Stringer at Espada Creek		19,799				19,799
Raices Road; Timber Stringer at Mesteno Creek		18,214				18,214
Las Tiendas Road; Timber Stringer at Palito Blanco A		8,712				8,712
Rubios Rd; Timber Stringer at San Juanito Creek		100,051				100,051
Las Tiendas Road; Timber Stringer at Tejones Creek		9,505				9,505
Wright Road; Timber Stringer at Tejones Creek		12,885				12,885
Total Bridges		2,186,762				2,186,762

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
By Function and Activity
September 30, 2003

	Land	Infrastructure and Infrastructure in Progress	Buildings	Furniture, Fixtures And Equipment	Construction In Progress	Total
Infrastructure and Environmental Services						
Paved Roads						
Espejo-Molina		696,498				696,498
Mangana-Hein Road		724,241				724,241
Mangana-Hein Road		972,195				972,195
Golf/Entrance		261,187				261,187
Jennings		1,944,389				1,944,389
Community - Augilares		72,552				72,552
Community - Oilton City		480,145				480,145
Community - Mirando City		406,290				406,290
Community - Bruni		493,353				493,353
Penitas West Drive		502,112				502,112
Colonias, Network 3 - Inter Comm Ind Pk		683,069				683,069
Colonias, Network 4 - Pinto Valle Ind Pk		490,956				490,956
Colonias, Network 6 - Botines		254,785				254,785
Total Paved Roads		7,981,772				7,981,772
Caliche Roads						
Mangana-Hein Road		293,350				293,350
Mangana-Hein Road		324,781				324,781
Wormser Road		670,515				670,515
Jennings		544,794				544,794
Jordan Road		104,768				104,768
J. C. Perez Road		1,833,440				1,833,440
Lincoln-Nicholson road		83,814				83,814
Magnolia		240,966				240,966
Mills-Bennet		52,384				52,384
Moreno		115,245				115,245
Pescadito		209,536				209,536
Pintas Adami S		220,013				220,013
Rubio Road		324,781				324,781
San Pablo		429,549				429,549
Santo Nino		251,443				251,443
Superior		1,278,170				1,278,170
Vaquillas		1,948,685				1,948,685
Welhousen Road		34,481				34,481
Wilson		869,574				869,574
Wormser Road		2,776,352				2,776,352
Colonias, Network 1-Colorado Acres,etc.		188,582				188,582
Colonias, Network 2- Pueblo Nuevo		73,338				73,338
Colonias, Network 5 - D-5 Acres		62,861				62,861
Community - Augilares		83,814				83,814
Community - Oilton City		115,245				115,245
Community - Mirando City		261,920				261,920
Webb		52,384				52,384
Alamo Road		1,980,115				1,980,115
Callaghan Road		880,051				880,051
Chapote-Mesas		3,101,133				3,101,133
Eagle Pass		1,435,322				1,435,322
Espejo-Gates		1,037,203				1,037,203
Galvan		1,121,018				1,121,018
Jefferies		1,037,203				1,037,203
Las Tiendas		157,152				157,152
Penitas West Drive		52,384				52,384
Phelps		209,536				209,536

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
By Function and Activity
September 30, 2003

	Land	Infrastructure and Infrastructure in Progress	Buildings	Furniture, Fixtures And Equipment	Construction In Progress	Total
Infrastructure and Environmental Services						
Caliche Roads(continued)						
San Juan		31,430				31,430
Webb		565,747				565,747
Colonias, Network 4 - Pinto Valle Ind Pk		345,734				345,734
Colonias, Network 6 - Botines		94,291				94,291
Total Caliche Roads		25,493,104				25,493,104
Dirt Roads						
Pintas Adami S		18,334				18,334
Community - Oilton City		7,858				7,858
Community - Bruni		31,430				31,430
Webb		10,477				10,477
Alamo Road		141,437				141,437
Callaghan Road		26,192				26,192
Martinena		199,059				199,059
Pintas Adami N		178,106				178,106
Raices Road		172,867				172,867
San Juan		62,861				62,861
Webb		57,622				57,622
Zamora		78,576				78,576
Total Dirt Roads		984,819				984,819
Dam						
Lake Casa Blanca Dam		2,523,069				2,523,069
Total Dams		2,523,069				2,523,069
Cattle Guards						
31 County Roads		71,968				71,968
Total Cattle Guards		71,968				71,968
Culverts						
34 County Roads		33,410				33,410
Total Culverts		33,410				33,410
Total Governmental Funds Capital Assets	5,637,002	61,865,842	67,860,617	24,980,742	738,484	161,082,686

(concluded)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
Fiscal the Year Ended September 30, 2003

	Capital and Infrastructure Assets At 9/30/02	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/03
General Government					
Radio Communications	20,752				20,752
Commissioners Court	157,521	6,530			164,051
County Judge	67,835				67,835
Risk Management	84,068				84,068
Elections Administrator	109,964				109,964
County Treasurer	17,999				17,999
County Auditor	139,081	23,758			162,839
Management Information Systems	319,485	53,445			372,930
Public Information Officer	478				478
Purchasing	83,408	15,896			99,304
Tax Assessor Collector	632,556	17,835			650,391
Vehicle & Heavy Equipment Maintenance	6,244				6,244
General Operations	181,157				181,157
Building Maintenance	101,237	51,300			152,537
Central Appraisal	10,184				10,184
Land Acquisition Account					
Webb County Courthouse Renovation	4,331,180				4,331,180
Administration Building	15,241,125	116,797			15,357,922
Computerization Master Plan	2,209,368				2,209,368
Webb County Fuel Depot					
AS400 Purchase	285,274				285,274
Certificates of Obligation Series 2001					
Water Utility Administrative Building					
Main Courthouse Building	408,181				408,181
Courthouse Annex	149,411				149,411
Available School Fund	261,500				261,500
Revenue Sharing					
1100 Block of Flores					
Webb County Land Acquisition					
R & B Office, Training Rm, Gas St				158,063	158,063
R & B Garage, Car Office, Welding Shop				190,953	190,953
R & B Rep. Station/Tower, Fence				43,898	43,898
County Engineering		38,200			38,200
Records Storage Warehouse		80			80
Chiller Plant Project		37,397			37,397
Total General Government	24,818,008	361,238		392,914	25,572,160
Justice System					
County Attorney	146,866	8,904			155,770
County Clerk	142,825				142,825
District Clerk	88,918	5,373			94,291
District Clerk Central Jury Room	119,927				119,927
District Attorney	54,885				54,885
District Attorney Equitable Sharing	17,425				17,425
49th District Court	332,355				332,355
111th District Court	61,213				61,213
341st District court	95,489				95,489
406th District Court	1,950				1,950
Personal Bond Coordinator	617				617
County Court at Law #1	49,193				49,193
County Court at Law #2	33,128				33,128
Cluster Court					
Justice of the Peace Pct 1 Pl 1	14,024	7,727			21,751
Justice of the Peace Pct 1 Pl 2	20,227	14,256			34,483

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
Fiscal the Year Ended September 30, 2003

	Capital and Infrastructure Assets At 9/30/02	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/03
Justice System(continued)					
Justice of the Peace Pct 2	122,102				122,102
Justice of the Peace Pct 2 Pl 2		66,421			66,421
Justice of the Peace Pct 3	33,296				33,296
Justice of the Peace Pct 4	428,220				428,220
Regional Crime Lab	58,549				58,549
Public Defender's Office	70,558				70,558
Law Library	5,140	10,319			15,459
Personal Bond Office	1,012				1,012
Bail Bond Board	1,750				1,750
District Attorney Hot Checks	3,933				3,933
District Attorney Forfeiture fund	126,984				126,984
CJD Domestic Violence Counsel	8,242				8,242
Women's Legal Advocate	2,391				2,391
TJPC Juvenile Justice Alternative Education Program	366,556				366,556
TJPC-A State Aid					
Juvenile Accountability Block Grantt					
Drug Impact Court	11,596				11,596
Drug Impact Court Reserve Fund	28,460				28,460
Det Center Waterline					
Records Management & Preservation Fund	22,180				22,180
County Clerk Records Management & Preservation Fund	6,869				6,869
Delinquent Task Force	120				120
Webb County Justice Center	19,639,552	13,200			19,652,752
Judicial General		77,600			77,600
Pretrial		6,530			6,530
Juvenile Justice Center		41,937			41,937
Total Justice System	22,116,552	252,267			22,368,819
Public Safety					
Constable Pct 1	266,568				266,568
Constable Forfeiture Fund	2,966	25,912			28,878
Constable Pct 4	54,593	36,726			91,319
Constable Pct 3	18,885	26,010			44,895
Constable Pct 2	6,308	30,838			37,146
Sheriff	1,034,832				1,034,832
Criminal Justice Information System - Sheriff	100,031				100,031
Justice Center Security	19,307				19,307
Sheriff Forfeiture fund	15,889	56,024			71,913
Live Scan Electronic Arrest	57,414				57,414
OJP LLEBG 98LBVX4098		67,300			67,300
OJP LLEBG 2000LBBX0978	112,854				112,854
Special Law Enforcement Unit	150,525				150,525
Performance Reward Program	520,923				520,923
Chemical Dependency Treatment Facility	21,712				21,712
Radio Tower Land Purchase	36,129				36,129
Planning & Physical Dept	2,875	19,100			21,975
Sheriff's Substation	119,042				119,042
Law Enforcement Administrative Building	1,731,945	15,208			1,747,153
911 Computerization Costs		55,827		638,468	694,295
County Morgue		95,494			95,494
Total Public Safety	4,272,798	428,439		638,468	5,339,705

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
Fiscal the Year Ended September 30, 2003

	Capital and Infrastructure Assets At 9/30/02	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/03
Corrections and Rehabilitation					
Jail	12,877,205				12,877,205
Juvenile Probation	69,112	9,995			79,107
Juvenile Department	118,314				118,314
Juvenile Department-Choices Program					
Adult Probation	5,047				5,047
CJAD Day Reporting Center	125,475				125,475
Restitution Center	287,927				287,927
Texas Juvenile Probation	95,045				95,045
Community Corrections	19,193				19,193
Law Enforcement Project Jail Upgrade	1,831,521				1,831,521
Loan STAR					
Juvenile Justice Center	175,533				175,533
Juvenile Center Improvements	1,190,166				1,190,166
Juvenile Center Improvements	244,949				244,949
Juvenile Youth Village		75,085			75,085
Total Corrections and Rehabilitation	17,039,487	85,080			17,124,567
Health and Human Services					
Extension Agent	34,280				34,280
Veterans Service Office	13,537				13,537
Webb County Health Department	32,866	9,995			42,861
Welfare Office Operations	63,022				63,022
Welfare U S D A	19,482				19,482
Welfare to Work	10,187				10,187
TWC Job Retention Program	3,683				3,683
HUD Neighborhood Initiatives	24,608				24,608
State Legalization Impact assistance	43,054				43,054
Emergency Management Systems	2,098				2,098
Agri/Ranching Service Center	1,571,165				1,571,165
Emergency Medical Service Local Project	69,250				69,250
Community Action Agency	5,011,615	19,100			5,030,715
El Aguila Rural Transportation		58,122			58,122
Headstart		72,162			72,162
Meals on Wheels		16,548			16,548
Total Health and Human Services	6,898,847	175,927			7,074,774
Community and Economic Development					
Oilton Bruni Mirando Civic Center	8,172				8,172
Economic Development	11,346	18,659			30,005
County Engineering Department	16,585				16,585
Mirando City Library	185,082				185,082
Park Maintenance General	159,610	40,000			199,610
Golf Course	801,147				801,147
Basketball court, soccer field, & accessories	105,108				105,108
Rehabilitate existing picnic sites & improvements	172,707				172,707
Park Maintenance General	24,593				24,593
EDA Olympic Swimming Pool	541,629				541,629
Park Development PCT 4	19,084				19,084
Mirando/Oilton Parks	63,580				63,580
Golf Course Improvements	237,985				237,985
Lake Casa Blanca Boat Ramp	46,190				46,190
Lake Casa Blanca Improvements	2,013,958				2,013,958
Boy Scout Camp Imp	180,344				180,344
Lake Casa Blanca Swimming Pool	203,617				203,617

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
Fiscal the Year Ended September 30, 2003

	Capital and Infrastructure Assets At 9/30/02	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/03
Community and Economic Development(continued)					
Swimming Pool					
Hotel Motel Occup Tax Fund	2,887				2,887
EDA Life Downs	13,065				13,065
El Cenizo Computer Capaci	9,462				9,462
TDHCA Self Help Center	11,738				11,738
Colonia Self Help Center		36,100			36,100
Mirando Oilton Parks					
Lake Casa Blanca Improvements					
EDA Olympic Swimming Pool					
Villa Antigua	610,070	20,295			630,365
Texas A&M El Cenizo Community Center	254,855				254,855
Texas A&M Larga Vista Resource Center	475,245				475,245
A&M Larga Vista Resource Center	99,986				99,986
Rio Bravo Civic Center	97,111				97,111
Contract 51-00014					
Rio Bravo Comm Center TPWD # 51-00014	157,186				157,186
St Imp & Rio Bravo Civic Cntr-Civ Cntr	152,314				152,314
Quad City Community Center	163,631	6,279			169,910
Oilton Bruni Mirando CC	567,793				567,793
Lake Casa Blanca Boat Ramp					
Bruni Community Center		346,279		23,495	369,774
Larga Vista Library		14,444			14,444
El Cenizo Library		1,000			1,000
Park Development Pct 1		14,753			14,753
Park Development Pct 2		29,102			29,102
Park Development Pct 3		353			353
Park Development Pct 4	950	182,103			183,053
Peñitas Community Center		4,844			4,844
Club Office				58,136	58,136
Larga Vista Center				290,000	290,000
Larga Vista Expansion		147,833			147,833
Mainstage				319,517	319,517
Show Barn				134,342	134,342
Wash Barn				25,000	25,000
Holding Pens				134,342	134,342
Picnic Building 1				25,000	25,000
Picnic Building 2				25,000	25,000
Holding Barn				134,342	134,342
Sales Arena				133,174	133,174
Open Pavillion				199,539	199,539
Jockey Building 1				35,000	35,000
Jockey Building 2				35,000	35,000
Finance Office Building				30,000	30,000
Closed Pavillion				199,539	199,539
Horse Stall 1				57,416	57,416
Horse Stall 2				57,416	57,416
Horse Stall 3				57,416	57,416
Horse Stall 4				57,416	57,416
Horse Stall 5				57,416	57,416
Horse Stall 6				57,416	57,416
Horse Stall 7				57,416	57,416
Horse Track Bleacher-Grand Stand				300,000	300,000
Pavillion BBQ Cover				19,729	19,729
Carpenter Barn				38,337	38,337

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
Fiscal the Year Ended September 30, 2003

	Capital and Infrastructure Assets At 9/30/02	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/03
Community and Economic Development(continued)					
Floyd Center I				50,000	50,000
Floyd Center II				50,000	50,000
Coordinator Office				113,752	113,752
Jesus Garcia I				60,000	60,000
Jesus Garcia II				54,000	54,000
Little Folks				184,638	184,638
Little Palominos				229,273	229,273
Magic Comer I				60,000	60,000
Magic Comer II				60,000	60,000
Roosevelt				61,000	61,000
Russell Terrace				61,000	61,000
Jorge De La Garza Center				61,000	61,000
Sierra Vista Center				281,843	281,843
Springfield Acres				61,000	61,000
Tatangelo I				64,000	64,000
Tatangelo II				61,000	61,000
Tatangelo III				67,000	67,000
Tatangelo IV				67,000	67,000
Villa Alegre I				55,000	55,000
Villa Alegre II				63,000	63,000
Villa Alegre III				63,772	63,772
Villa Alegre IV				55,000	55,000
Prada				116,300	116,300
Total Community and Economic Development	7,407,030	862,045		4,560,982	12,830,057
Infrastructure and Environmental Services					
Facilities and Other Improvements:					
Fire Station	171,013				171,013
Budget & Records General	241,890				241,890
Road Maintenance General	4,666,234				4,666,234
Mirando City St Improvement Fy 89					
Mirando City St Improvement Fy 90					
911 Computerization Costs					
Community Development Project 714060 El Cenizo	700				700
Community Development Project 715105 El Pico Road	19,642				19,642
Community Development Project 70299					
Community Development Project 703110					
Community Development Project 703145					
Community Development Project 703155	71,000				71,000
Community Development Project 703939	18,000				18,000
Community Development Project 714899					
Community Development Project 715015					
Community Development Project 716235	25,000				25,000
Community Development Project 720889	228,170			(228,170)	
Community Development Project 721859	90,986			(70,903)	20,083
Mirando City St Improvement Fy88	6,495				6,495
St Imp & Rio Bravo Civ Cntr-Fire Pro					
Mirando City St Improvement Fy 91					
Larga Vista Road Way					
TWDB Larga Vista Waste Water Improv					
Larga Vista Water Extension	132,226				132,226
Larga Vista Expansion	14,858				14,858
Rio Bravo Drainage Contract	6,375				6,375

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
Fiscal the Year Ended September 30, 2003

	Capital and Infrastructure Assets At 9/30/02	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/03
Infrastructure and Environmental Services					
Facilities and Other Improvements: (continued)					
Rio Bravo Capital Project	2,066	23,200			25,266
Road Highway Acquisition	30,764				30,764
Bruni/Mirando Paving					
Detention Center Waterline	217,826				217,826
St Imp & Rio Bravo Civic Cntr-Admin	999				999
St Imp & Rio Bravo Civic Cntr-St Imp					
Webb County Detention Center	250,000				250,000
LCC Community College Consortium for 3 Webb County Community Centers					
On Site Composting	17,159				17,159
Standpipe water storage tank	142,785				142,785
Facilities/Waterlines	123,100				123,100
Revenue Sharing	24,468				24,468
Potable water dispenser	500,000				500,000
Outdoor lighting-baseball field	68,269				68,269
Fire Protection Facilities	55,811				55,811
Fire Protection Facilities	63,704				63,704
Vehile & Heavy Equipment Maint-Old shop	59,800				59,800
Mirando Community Center		182,399		17,823	200,222
Oilton Elevated Tank		382,982		53,080	436,062
Road & Bridge		972,090		64,145	1,036,235
Road & Bridge Motor Pool	696,840				696,840
Total Facilities and Other Improvements	7,946,180	1,560,670		(164,025)	9,342,825
Water and Sewer Lines					
Waterline Larga Vista Subdivision Contract 703155	164,386				164,386
Sewerline Larga Vista Subdivision Contract 703155	927,020				927,020
Facilities/Waterlines Bruni/Oilton Contract 702135	123,100				123,100
Sewer lines El Cenizo Contract 714060	567,306				567,306
Larga Vista Subdivision TW					
Wastewater collection lines	1,220,203	123,289		6,100	1,349,592
Waterline Correctional Facility CCA	18,866				18,866
Waterline Mangana-Hein Road/ Modular Contract 717282	132,620				132,620
Sewerline Construction Systems Contract 717282	86,800				86,800
Waterline Detention Center	442,068				442,068
Total Water and Sewer Lines	3,682,369	123,289		6,100	3,811,758
Infrastructure					
Larga Vista Water Extension	181,604				181,604
Larga Vista Hwy 59 link to 359	170,506				170,506
St Imp & Rio Bravo Civic Cntr	31,462				31,462
St Imp & Rio Bravo Civic Cntr-Contract 707081	105,741				105,741
TWDB Colonias ProjectCounty/City Interlocal	55,839				55,839
Street Improvement Mirando City	268,076				268,076
Street Improvement Mirando City-Contract 708319	168,835				168,835
Street Improvement Mirando City-Contract 700399	189,817				189,817
Espejo Molina Road Widening-Contract 701941	295,574				295,574
Street Paving-Contract 702691	141,025				141,025
Storm Drainage Improvements					
Espejo Molina-Contract 702691	147,897				147,897
EDA Matching For Extension County/City Interlocal	281,748				281,748
Extension of McPherson Road County/City Interlocal	612,497				612,497

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
Fiscal the Year Ended September 30, 2003

	Capital and Infrastructure Assets At 9/30/02	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/03
Infrastructure and Environmental Services					
Infrastructure (continued)					
Inner Loop Capital Project County/City Interlocal	765,896				765,896
Community Siren Oilton-Contract 703939	21,108				21,108
Street Paving Bruni-Contract 701941					
Flood and Drainage Facilities Rio Bravo-Contract 702	154,985				154,985
Extension of Del Mar Boulevard County/City Interlocal	200,736				200,736
Street Paving Larga Vista-Contract 703155	552,564				552,564
Detention Pond Liner Larga Vista					
Subdivision-Contract 703155	181,989				181,989
Flood and Drainage Facilities Rio Bravo					
Drainage-Contract 703110	296,178				296,178
Reconstruct access to La Presa Colonia					
Mangana-Hein Road Contract 714899	624,856				624,856
Street Paving El Pico Road Contract 715105	288,325				288,325
Wormser Road Project County/City Interlocal	104,436				104,436
Street improvements; upgrade base and caliche					
Tanquesitos I & II; Los Altos Contract 716941	440,000				440,000
Caliche Road Correctional Facility CCA	35,259				35,259
Upgrade of Soil Roads Penitas West Contract 717831	331,402				331,402
Storm Drainage Penitas West Contract 717831	269,962				269,962
Road Improvements Mangana-Hein Road/					
Modular Contract 717282	152,378				152,378
Drainage Improvements Mangana-Hein					
Road/Modular Contract 717282	33,337				33,337
Self Help Center Drainage					
Improvements-Contract 718003	96,999				96,999
911 Computerization Costs	638,468			(638,468)	
Bruni/Mirando Paving	28,139				28,139
LCC Community College Consortium					
Storm Drainage		5,460			5,460
3 Webb County Community Centers	21,000				21,000
Total Infrastructure	7,888,638	5,460		(638,468)	7,255,630
Infrastructure in Progress					
Sewerline w/manholes-Contract 720155	80,485			(2,285)	78,200
St. Easement Acquisition-Contract 720155	442,261				442,261
International Bridge Capital Project	1,961,262	309,631			2,270,893
0.5 MGD Rio Bravo Wastewater treatment plant-Contr	3,710,055	8,520			3,718,575
TWDB GO11900 CWTAP Wastewater Tmt	244,750	61,816			306,566
TWDB GO11800 EDAP Wastewater Const.					
TWDB GO11800 EDAP Wastewater Const.	3,346,502	24,206			3,370,708
TCDP 721175 Colonias EDAP		10,341			10,341
Cuatro Vientos Road Project		64,730			64,730
Mirando Paving Project		23,480			23,480
Los Corralitos Water System		155,438			155,438
R.O.W. Comm. Dev. TCDP 721105		77,739			77,739
Community Development Project 720889				204,675	204,675
R.O.W. Acquisition Hwy 59/359		112,327			112,327
R.O.W. Acq. Hwy 59 Colonias: 5 Ranchitos		165,330			165,330
Project # 720889		38,726			38,726
Bruni Paving Design Project		47,500			47,500
Total Infrastructure in Progress	9,785,315	1,099,783		202,390	11,087,488

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
Fiscal the Year Ended September 30, 2003

	Capital and Infrastructure Assets At 9/30/02	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/03
Infrastructure and Environmental Services					
Bridges					
Jennings Road; Culvert at Agua Azul Creek	154,969				154,969
Jennings Road; Culvert at Barrocito Creek	98,210				98,210
La Martinera Rd; Culvert at Br Of Jaboncillo Crk	70,004				70,004
Mangana Hein Rd; Culvert at Branch Of Becerra Creek	70,137				70,137
Mines Road; Culvert at Branch Of Espada Creek	106,641				106,641
Mines Road; Culvert at Branch Of Espada Creek	76,648				76,648
San Ignacio Rd; Culvert at Chacon Creek	122,808				122,808
Mangana Hein Rd; Culvert at Dolores Creek	327,969				327,969
Mangana Hein Rd; Culvert at Draw	80,156				80,156
Mines Road; Culvert at Pinto Creek	130,050				130,050
Lincoln Road; Steel Girder at Becerra Creek	13,663				13,663
Mangana Hein Rd; Steel Girder at Becerra Creek	9,298				9,298
Mines Rd; Steel Girder at Chupadora Creek	9,909				9,909
Lincoln Road; Steel Girder at Salado Creek	15,743				15,743
Mines Rd; Steel Girder at San Ambrosia Creek	10,544				10,544
Espejo-Gates Road; Steel Girder at Venzuela Creek	7,032				7,032
Espejo-Gates Road; Steel Girder at Venzuela Creek R	5,224				5,224
Aguilares Road; Timber Stringer at Agua Azul Creek	16,934				16,934
Callaghan Road; Timber Stringer at Becerra Creek	12,778				12,778
Eistetter Road; Timber Stringer at Br Of DOLores Creek	7,315				7,315
Alamo Road; Timber Stringer at Br Of Jaboncillo Crk	53,106				53,106
Las Tiendas Road; Timber Stringer at Br Of Santa Isabe	7,837				7,837
Las Tiendas Road; Timber Stringer at Br Of Santa Isabe	10,483				10,483
La Martinera Rd; Timber Stringer at Br Of Venado Cree	13,117				13,117
Callaghan Road; Timber Stringer at Branch Of Carrizito	11,595				11,595
Callaghan Road; Timber Stringer at Branch Of Carrizito	9,783				9,783
Callaghan Road; Timber Stringer at Branch Of Carrizito	18,446				18,446
Callaghan Road; Timber Stringer at Branch Of Carrizito	9,077				9,077
Callaghan Road; Timber Stringer at Branch Of Carrizito	11,693				11,693
Callaghan Road; Timber Stringer at Branch Of Carrizito	144,223				144,223
Callaghan Road; Timber Stringer at Branch Of Carrizito	12,603				12,603
Mines Road; Timber Stringer at Branch Of Espada Cree	26,182				26,182
Mines Road; Timber Stringer at Branch Of Espada Cree	13,358				13,358
Raices Road; Timber Stringer at Branch Of Jaboncillo C	17,499				17,499
Raices Road; Timber Stringer at Branch Of Raices Cree	53,084				53,084
Lincoln Road; Timber Stringer at Branch Of Salado Cre	12,708				12,708
Jordan Ranch Rd; Timber Stringer at Branch Of San Jua	12,674				12,674
Las Tiendas Road; Timber Stringer at Branch Of Tejone	14,529				14,529
Callaghan Road; Timber Stringer at Branch Of Venado	8,928				8,928
Espejo-Gates Road; Timber Stringer at Canyon Creek	8,928				8,928
Callaghan Road; Timber Stringer at Carrizitos Creek	18,950				18,950
Eistetter Road; Timber Stringer at Dolores Creek	142,666				142,666
La Martinera Rd; Timber Stringer at Dolores Creek	32,780				32,780
Eistetter Road; Timber Stringer at Dolores Creek Relief	7,315				7,315
Mines Road; Timber Stringer at Espada Creek	19,799				19,799
Raices Road; Timber Stringer at Mesteno Creek	18,214				18,214
Las Tiendas Road; Timber Stringer at Palito Blanco Am	8,712				8,712
Rubios Rd; Timber Stringer at San Juanito Creek	100,051				100,051
Las Tiendas Road; Timber Stringer at Tejones Creek	9,505				9,505
Wright Road; Timber Stringer at Tejones Creek	12,885				12,885
Total Bridges	2,186,762				2,186,762

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
Fiscal the Year Ended September 30, 2003

	Capital and Infrastructure Assets At 9/30/02	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/03
Infrastructure and Environmental Services					
Paved Roads					696,498
Espejo-Molina	696,498				724,241
Mangana-Hein Road	724,241				972,195
Mangana-Hein Road	972,195				261,187
Golf/Entrance	261,187				1,944,389
Jennings	1,944,389				72,552
Community - Augilares	72,552				480,145
Community - Oilton City	480,145				406,290
Community - Mirando City	406,290				493,353
Community - Bruni	493,353				502,112
Penitas West Drive	502,112				683,069
Colonias, Network 3 - Inter Comm Ind Pk	683,069				490,956
Colonias, Network 4 - Pinto Valle Ind Pk	490,956				254,785
Colonias, Network 6 - Botines	254,785				7,981,772
Total Paved Roads	7,981,772				
 Caliche roads					293,350
Mangana-Hein Road	293,350				324,781
Mangana-Hein Road	324,781				670,515
Wormser Road	670,515				544,794
Jennings	544,794				104,768
Jordan Road	104,768				1,833,440
J. C. Perez Road	1,833,440				83,814
Lincoln-Nicholson road	83,814				240,966
Magnolia	240,966				52,384
Mills-Bennet	52,384				115,245
Moreno	115,245				209,536
Pescadito	209,536				220,013
Pintas Adami S	220,013				324,781
Rubio Road	324,781				429,549
San Pablo	429,549				251,443
Santo Nino	251,443				1,278,170
Superior	1,278,170				1,948,685
Vaquillas	1,948,685				34,481
Welhousen Road	34,481				869,574
Wilson	869,574				2,776,352
Wormser Road	2,776,352				188,582
Colonias, Network 1-Colorado Acres,etc.	188,582				73,338
Colonias, Network 2- Pueblo Nuevo	73,338				62,861
Colonias, Network 5 - D-5 Acres	62,861				83,814
Community - Augilares	83,814				115,245
Community - Oilton City	115,245				261,920
Community - Mirando City	261,920				52,384
Webb	52,384				1,980,115
Alamo Road	1,980,115				880,051
Callaghan Road	880,051				3,101,133
Chapote-Mesas	3,101,133				1,435,322
Eagle Pass	1,435,322				1,037,203
Espejo-Gates	1,037,203				1,121,018
Galvan	1,121,018				1,037,203
Jefferies	1,037,203				157,152
Las Tiendas	157,152				52,384
Penitas West Drive	52,384				209,536
Phelps	209,536				

(continued)

Webb County, Texas
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity
Fiscal the Year Ended September 30, 2003

	Capital and Infrastructure Assets At 9/30/02	Additions	Deductions	Reclassifications and Adjustments	Capital and Infrastructure Assets At 9/30/03
Infrastructure and Environmental Services					
Caliche Roads(continued)					
San Juan	31,430				31,430
Webb	565,747				565,747
Colonias, Network 4 - Pinto Valle Ind Pk	345,734				345,734
Colonias, Network 6 - Botines	94,291				94,291
Total Caliche Roads	25,493,104				25,493,104
Dirt Roads					
Pintas Adami S	18,334				18,334
Community - Oilton City	7,858				7,858
Community - Bruni	31,430				31,430
Webb	10,477				10,477
Alamo Road	141,437				141,437
Callaghan Road	26,192				26,192
Martinena	199,059				199,059
Pintas Adami N	178,106				178,106
Raices Road	172,867				172,867
San Juan	62,861				62,861
Webb	57,622				57,622
Zamora	78,576				78,576
Total Dirt Roads	984,819				984,819
Dam					
Lake Casa Blanca Dam	2,523,069				2,523,069
Total Dams	2,523,069				2,523,069
Cattle Guards					
31 County Roads		2,818		69,150	71,968
Total Cattle Guards		2,818		69,150	71,968
Culverts					
34 County Roads				33,410	33,410
Total Culverts				33,410	33,410
Total Governmental Funds Capital Assets	<u>151,024,750</u>	<u>4,957,016</u>		<u>5,100,921</u>	<u>161,082,687</u>

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Statistical Section (Unaudited)
September 30, 2003

The following section is a presentation of tables in compliance with GASB. Tables 15, 16, 17, 19, and 20 are not required by GASB but can be considered as miscellaneous.

These tables reflect financial trends, fiscal capacity, social and economic data.

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Webb County, Texas
Government-wide Expenses by Function
Last Ten Fiscal Years

	<u>2002</u>	<u>2003</u>
General Government	\$ 11,947,403	13,487,391
Justice System	15,107,757	18,844,056
Public Safety	7,438,934	7,985,078
Corrections and Rehabilitation	11,352,329	12,414,986
Health and Human Services	15,097,668	17,294,894
Community and Economic Development	2,476,400	1,972,546
Infrastructure and Environmental Services	5,657,948	7,833,265
Interest on Long-term Debt	<u>2,747,740</u>	<u>3,169,359</u>
Totals	\$ <u><u>71,826,179</u></u>	<u><u>83,001,575</u></u>

Webb County, Texas elected early implementation of GASB Statement No. 34.
The previous years are not available at this time.

Webb County, Texas
Government-wide Revenues
Last Ten Fiscal Years

	<u>2002</u>	<u>2003</u>
PROGRAM REVENUES		
Charges for Services	\$ 8,821,068	11,865,263
Operating Grants and Contributions	25,328,735	26,261,519
Capital Grants and Contributions	1,799,079	1,163,185
 GENERAL REVENUES		
Taxes	38,508,487	42,701,707
Unrestricted Investment Earnings	780,396	659,878
Miscellaneous	<u>2,121,128</u>	<u>2,661,652</u>
 Total	 \$ <u><u>77,358,893</u></u>	 <u><u>85,313,204</u></u>

Webb County, Texas elected early implementation of GASB Statement No. 34.
The previous years are not available at this time.

Webb County, Texas
General Government Expenditures by Function (A)
All Governmental Fund Types
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>General Government</u>	<u>Administration of Justice</u>	<u>Health and Welfare Services</u>	<u>Roads and Bridges</u>	<u>Capital Outlay</u>	<u>Debt Service</u>	<u>Totals</u>
1994	7,014,630	19,437,520	9,235,298	1,521,776	3,804,668	2,936,133	43,950,025
1995	8,157,309	19,997,435	10,901,652	1,492,052	5,503,383	3,848,970	49,900,801
1996	8,628,169	21,461,408	10,660,399	1,730,853	8,535,812	4,313,921	55,330,562
1997	8,704,644	22,304,571	11,183,265	1,950,358	9,225,163	4,189,312	57,557,313
1998	9,810,204	24,867,322	12,003,900	1,892,822	2,449,889	4,272,634	55,296,771
1999	10,320,055	27,337,340	13,325,978	2,017,486	3,734,074	4,173,407	60,908,340
2000	11,425,149	29,723,075	13,866,319	2,462,465	9,633,127	4,330,710	71,440,845
2001	11,343,374	30,389,114	15,621,785	2,694,402	16,634,939	4,747,013	81,430,627
2002 (B)							
2003 (B)							

(A) This Table includes Governmental Fund Type Expenditures.
Fiduciary Fund Type Expenditures have been excluded.

(B) Webb County, Texas elected early implementation of GASB Statement No. 34.
The current year results are reported in the Statement of Revenues, Expenditures
and changes in Fund Balances for Governmental Funds under revised functions.

Webb County, Texas
General Revenues by Source (A)
For Ten Fiscal Years

Fiscal Years	Taxes	Motor Vehicle Registration	Intergovernmental	Fees of Office
1994	19,968,344	1,433,350	16,249,571	2,170,964
1995	21,496,599	1,580,893	16,421,286	2,545,510
1996	21,596,901	1,463,310	16,144,928	2,496,817
1997	23,732,809	1,483,939	19,115,522	2,715,310
1998	26,672,189	1,607,487	18,183,300	2,763,084
1999	27,957,565	1,764,828	20,885,630	3,021,981
2000	31,171,797	2,052,277	22,733,081	3,309,839
2001	34,648,642	2,075,580	22,993,760	2,957,866
2002 (B)				
2003 (B)				

(A) Governmental Fund Type Revenues, Fiduciary Fund Type Revenues have been excluded.

(B) Webb County, Texas elected early implementation of GASB Statement No. 34.
The current year results are reported in the Statement of Revenues, Expenditures and changes in Fund Balances for Governmental Funds under revised functions.

<u>Fines & Forfeitures</u>	<u>Interest</u>	<u>Miscellaneous</u>	<u>Total (A)</u>
784,993	533,193	265,306	41,405,721
927,740	868,084	2,789,340	46,629,452
1,115,064	738,198	1,852,352	45,407,570
1,175,889	628,843	2,521,131	51,373,443
971,591	634,453	4,311,914	55,144,018
999,554	937,246	6,180,172	61,746,976
1,091,289	1,672,348	5,154,535	67,185,166
3,173,021	1,789,482	4,733,599	72,371,950

Webb County, Texas
Property Tax Levies and Collections
Last Ten Fiscal Years
1994 - 2003

<u>Tax Years</u>	<u>Fiscal Years</u>	<u>Assessed Value (A)</u>	<u>Total Tax Levy (B)</u>	<u>Current Tax Collections</u>	<u>Tax Rate</u>	<u>Percentage of Current Taxes Collected</u>
1994	1995	\$ 4,306,178,797	15,064,963	13,801,879	0.34950	91.62
1995	1996	4,529,282,386	15,816,008	14,531,021	0.34950	91.88
1996	1997	4,637,505,928	16,660,010	15,616,322	0.366378	93.74
1997	1998	4,910,989,768	19,144,683	17,664,789	0.389952	92.27
1998	1999	5,182,685,826	20,207,251	18,744,195	0.389952	92.76
1999	2000	5,326,015,860	22,892,501	21,164,701	0.429952	92.45
2000	2001	5,756,958,205	26,124,397	23,933,599	0.454952	91.61
2001	2002	6,487,380,714	28,997,816	27,063,356	0.445223	93.33
2002	2003	7,301,151,991	33,424,470	30,190,709	0.457923	90.33

- (A) Source: County Assessor and Collector of Taxes.
Farm-to-market Fund excluded.
The legislature adopted a new Property Tax Code in 1979, effective in 1981, providing that all taxing units assess taxable property at 100% of true value.
- (B) Total tax levy is 100%, from this amount a collection rate between 92% to 94.5% is anticipated in the current year with the 8% to 5.5% anticipated in subsequent years.

Delinquent Taxes Collected	Penalty & Interest Collected	Discount	Total Taxes Collected (C)	Ratio of Total Taxes Collected to Tax Levy	Outstanding Delinquent Taxes	Ratio of Delinquent Taxes to Tax Levy
1,091,917	622,005	-280,865	15,234,936	1.01	6,842,422	0.45
1,037,339	559,834	-275,058	15,853,136	1.00	7,247,265	0.46
1,288,830	640,011	-302,920	17,242,243	1.03	7,220,861	0.43
1,358,951	738,802	-360,259	19,402,283	1.01	7,816,551	0.41
1,404,240	659,493	-387,927	20,420,001	1.01	7,548,142	0.37
1,373,667	657,864	-412,088	22,784,144	1.00	7,902,488	0.35
1,630,629	676,986	-490,571	25,750,643	0.99	8,728,546	0.33
1,736,668	755,117	-552,995	29,002,146	1.00	9,128,540	0.31
1,883,770	520,714	-655,950	31,939,243	0.96	9,957,817	0.30

(C) Includes current tax collections, delinquent tax collections, penalty & interest, and discounts.

Webb County, Texas
Property Tax Rates - All Direct and Overlapping Governments
Last Ten Years

<u>Tax Year</u>	<u>City of Laredo</u>	<u>Webb County</u>	<u>Laredo I.S.D.</u>	<u>United I.S.D.</u>	<u>Laredo Community College</u>
Tax Rates*					
1994	0.551601	0.349500	1.10020	1.382800	0.16479
1995	0.551601	0.349500	1.16520	1.382800	0.15986
1996	0.526766	0.366378	1.21500	1.382800	0.15290
1997	0.539930	0.389952	1.18500	1.379090	0.15660
1998	0.539930	0.389952	1.22500	1.414090	0.15800
1999	0.569218	0.429952	1.32600	1.438480	0.16420
2000	0.576358	0.454952	1.38600	1.426871	0.17000
2001	0.576358	0.445223	1.42600	1.426871	0.21665
2002	0.630534	0.457923	1.50271	1.476871	0.22650
2003	0.641761	0.457923	1.50271	1.476871	0.23600

Tax Levies					
1994	16,629,769	15,064,963	12,600,941	34,533,211	5,047,103
1995	18,106,295	15,816,008	14,134,734	38,000,660	5,328,054
1996	19,090,616	17,015,633	15,597,657	39,451,743	5,676,550
1997	20,550,142	19,133,916	14,295,066	41,025,925	6,085,735
1998	21,995,250	20,194,005	15,224,088	44,271,136	6,568,987
1999	24,784,224	22,862,131	16,697,681	47,253,707	7,329,144
2000	27,165,182	26,098,416	17,854,904	51,042,026	8,185,875
2001	29,221,694	28,877,392	18,828,677	57,959,460	11,215,840
2002	35,010,831	33,424,545	20,378,959	66,951,115	12,892,422
2003	38,455,159	35,073,016	21,344,510	72,156,593	14,540,002

*Per \$100 of Assessed Value

Webb County Appriaisal District

Webb Consolidated I.S.D.	Mirando I.S.D.	City of Rio Bravo Tax Rates*	Webb County Drainage District #1	City of El Cenizo
1.500000	1.500000			
1.500000	1.500000			
1.500000	1.500000	0.33000	0.09490	
1.500000	1.500000	0.28500	0.09120	
1.500000	1.500000	0.28677	0.09120	0.50000
1.500000	1.500000	0.49000	0.12620	0.40000
1.360000	1.500000	0.49000	0.12620	0.40000
0.904541	1.500000	0.50000	0.12620	0.50000
0.800000	0.540289	0.50000	0.11000	0.50000
1.200000	1.500000	0.50000	0.10940	0.50000
Tax Levies				
7,568,023	417,983			
6,979,372	349,509			
4,972,814	341,049	12,515	77,241	
5,286,365	353,280	15,779	80,293	
5,820,199	626,733	84,540	23,175	64,348
5,313,579	314,065	142,168	49,119	56,640
5,642,172	266,803	156,074	59,033	62,571
5,990,000	315,314	217,597	65,326	91,111
6,546,527	565,865	191,443	71,889	86,984
9,607,644	1,108,648	187,031	79,812	91,308

*Per \$100 of Assessed Value

Webb County, Texas
Assessed Value and Estimated Actual Value
of all Taxable Property
Last Ten Fiscal Years

Fiscal Years(A)	Personal and Real Property (A)	Oil & Gas Property (A)	Utilities Property (A)	Estimated True Value (A)	Assessed Value	Ratio of Assessed Value to Actual Value
1994	3,892,864,404	857,288,870	244,300,545	3,957,035,128	3,957,035,128	1
1995	4,181,814,205	914,352,920	248,983,900	4,306,178,797	4,306,178,797	1
1996	4,529,282,386	856,624,630	249,263,439	4,529,282,386	4,529,282,386	1
1997	4,634,788,030	584,863,150	244,329,988	4,637,505,928	4,637,505,928	1
1998	4,907,492,221	662,448,580	246,734,258	4,910,989,768	4,910,989,768	1
1999	5,179,362,370	739,929,220	235,323,129	5,182,685,826	5,182,685,826	1
2000	5,318,944,905	572,735,970	244,221,250	5,326,021,316	5,326,021,316	1
2001	5,750,993,576	684,040,394	228,977,930	5,756,958,205	5,756,958,205	1
2002	6,487,380,714	1,003,305,547	244,171,840	6,487,380,714	6,487,380,714	1
2003	7,301,151,991	1,314,749,541	245,596,190	7,301,151,991	7,301,151,991	1

(A) Based on 100% Valuation.

Webb County Tax Assessor - Collector.

* In 1985 legislative changes allowed bank stock to be exempt from ad valorem taxes. Therefore a portion of the Bank Franchise Tax paid to the State of Texas is paid to Webb County in lieu of ad valorem taxes.

Webb County, Texas
Computation of Legal Debt Margin
September 30, 2003

Webb County is authorized, under Article III, Section 52, of the Texas Constitution , to issue bonds payable from ad valorem taxes for the construction and maintenance of roads. There is no constitutional or statutory limit as to the rate of bonds issued pursuant to such constitutional provision. However, there is a 25% limitation of the assessed valuation of real property in the County as to the amount of bonds which may be issued.

Assessed Valuation of Real Property		\$ 7,552,251,895
Assessed Valuation of All Taxable Property		7,301,151,991
Debt Limit, 25% of Real Property Assessed Valuation		1,888,062,974
Amount of Debt Applicable to Constitutional Debt Limit:		
Total Bonded Debt Applicable	60,122,710	
Less Debt Service Fund Cash	<u>(7,007)</u>	60,129,717
Legal Debt Margin, Under Article III Section 52, of the Texas Constitution		\$ <u><u>1,827,933,257</u></u>
Bonds Issued Under Texas General Laws		
Debt Limit, 5% of Assessed Valuation of All Taxable Property		\$ 365,057,600
Amount of Debt Applicable to Constitutional Debt Limit:		
Total Debt - Certificates of Obligation	60,122,710	
Less Debt Service Fund Cash	<u>(7,007)</u>	60,129,717
Legal Debt Margin, Under Texas General Laws		\$ <u><u>304,927,883</u></u>

Webb County, Texas
Ratio of Net General Bonded Debt to Assessed Value
and Net Bonded Debt Per Capita
Last Ten Fiscal Years

Fiscal Years	Population (A)	Assessed Value for Operations & Debt Service (B)	Gross Bonded Debt (C)	Less Debt Service Funds	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
1994	162,000	3,957,035,128	25,725,000	244,358	25,480,642	0.006439	157
1995	169,000	4,306,178,797	25,285,000	(70,513)	25,355,513	0.005888	150
1996	177,000	4,529,282,386	32,520,000	48,748	32,471,252	0.007169	183
1997	186,000	4,637,505,928	30,180,000	(484,074)	30,664,074	0.006612	165
1998	200,000	4,910,989,768	28,700,000	158,818	28,541,182	0.005812	143
1999	205,000	5,182,685,826	40,780,000	(56,404)	40,836,404	0.007879	199
2000	193,000	5,326,021,316	46,665,000	101,982	46,563,018	0.008743	241
2001	208,100	5,756,958,205	51,780,000	152,495	51,627,505	0.008968	248
2002	214,630	6,487,380,714	63,647,602	413,073	63,234,529	0.009747	295
2003	214,630	7,301,151,991	60,966,230	(7,007)	60,973,237	0.008351	284

(A) Laredo Chamber of Commerce; their source is Woods & Poole Economics Inc. The population for FY 2000 was released by the U. S. Census Bureau.

(B) County Assessor and Collector of Taxes.

(C) 1994 through 2003 - Certificates of Obligation only.

Webb County, Texas
Ratio of Annual Debt Service Expenditures
For General Bonded Debt
To Total Expenditures
Last Ten Fiscal Years

Fiscal Years	Principal	Interest	Total Debt Service	Total Expenditures	Ratio of Debt Service To General Expenditures (Percent)
1994	1,815,907	1,120,226	2,936,133	43,950,025	6.681
1995	2,064,895	1,783,032	3,847,927	49,900,801	7.711
1996	2,849,226	1,464,695	4,313,921	55,330,562	7.797
1997	2,340,000	1,849,312	4,189,312	57,557,313	7.279
1998	2,507,258	1,634,033	4,141,291	55,165,428	7.507
1999	2,811,795	1,361,612	4,173,407	60,908,340	6.852
2000	2,096,937	2,233,773	4,330,710	71,440,845	6.062
2001	2,165,735	2,581,278	4,747,013	81,430,627	5.830
2002	2,400,692	2,667,246	5,067,938	82,228,878	6.163
2003	3,438,462	3,071,267	6,509,729	86,751,696	7.504

Webb County, Texas
Computation of Direct and Overlapping Debt (A)
September 30, 2003

Governmental Subdivision	Net As Of	Amount	Applicable to County	Debt Amount
<u>Direct:</u>				
Webb County	30-Sep-03	\$ <u>65,148,740</u>	100 %	\$ <u>65,148,740</u>
Total Direct		<u>65,148,740</u>		<u>65,148,740</u>
<u>Overlapping:</u>				
Special Districts				
Laredo Community College	31-Aug-03	<u>80,704</u>	100 %	<u>80,704</u>
Total Special Districts		<u>80,704</u>		<u>80,704</u>
<u>Overlapping:</u>				
City				
Laredo	30-Sep-03	151,940,000	100 %	151,940,000
Rio Bravo	30-Sep-03	<u>151,940,000</u>	100 %	<u>151,940,000</u>
Total City		<u>151,940,000</u>		<u>151,940,000</u>
<u>Overlapping:</u>				
School Districts				
Laredo I.S.D.	31-Aug-03	257,104,752	100 %	257,104,752
Mirando City I.S.D.	31-Aug-03		100 %	
United I.S.D.	31-Aug-03	204,071,079	100 %	204,071,079
Webb Consolidated I.S.D.	31-Aug-03	<u>461,175,831</u>	100 %	<u>461,175,831</u>
Total School Districts		<u>461,175,831</u>		<u>461,175,831</u>
Total Overlapping		<u>613,196,535</u>		<u>613,196,535</u>
Total Direct and Overlapping Debt		\$ <u>678,345,275</u>		\$ <u>678,345,275</u>

(A) Respective Finance Departments

Webb County, Texas
Demographic Statistics
Last Ten Years
(Unaudited)

Major categories of non-agricultural employment within the City of Laredo and Webb County

<u>Employment by Industry</u>										
Industry	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003*
Manufacturing	1,900	1,500	1,700	1,600	1,700	1,700	1,800	1,800	1,916	1,100
Retail and Wholesale Trade	16,800	15,700	15,600	16,400	17,000	17,600	17,300	17,700	18,272	17,050
Construction	2,000	2,000	2,100	2,100	2,400	2,500	2,600	2,700	2,448	2,600
Finance, Insurance and Real Estate	2,000	2,100	2,000	2,200	2,300	2,500	3,000	3,200	3,300	3,200
Government	12,600	13,600	13,800	14,300	14,800	15,300	15,800	16,300	15,889	17,500
Transport., Public Utilities and Comm.	8,900	8,500	8,000	9,900	11,100	12,000	13,100	13,800	12,761	13,350
Service and Miscellaneous	9,200	9,600	9,700	10,500	14,700	15,000	15,700	16,200	17,194	19,100
Total	53,400	53,000	52,900	57,000	64,000	66,600	69,300	71,700	71,780	73,900

<u>Labor Force and Employment</u>				
<u>Year Ended</u>	<u>Labor Force</u>	<u>Employment</u>	<u>Unemployment</u>	<u>% Rate</u>
1993 (1)	64,031	57,790	6,241	9.7
1994 (1)	68,752	63,005	5,747	8.4
1995 (1)	69,886	58,808	11,078	15.9
1996 (1)	67,668	59,972	7,696	11.4
1997 (1)	69,487	62,767	6,720	9.7
1998 (2)	72,286	65,523	6,763	9.4
1999 (2)	71,521	65,991	5,530	7.7
2000 (2)	73,803	69,130	4,673	6.3
2001 (2)	76,331	71,374	4,957	6.5
2002 (2)	80,256	74,736	5,520	6.9
2003 (3)	84,422	78,980	5,442	6.4

* South Texas Workforce Development Board

(1) Texas Workforce Commission; Laredo and San Antonio, Texas 1993 to 1997

(2) Texas Workforce Commission internet site : www.twc.state.tx.us for 1998 to 2002

(3) www.tracer2.com; Laredo Development Foundation

Webb County, Texas
Property Value, Construction and Bank Deposits
Last Ten Fiscal Years

Fiscal Years	Commercial Construction (A)		Residential Construction (A)		Banks Deposits (B)
	Number of Units	Value	Number of Units	Value	
1994	270	59,524,974	1,155	38,002,336	3,533,276,534
1995	444	84,447,910	2,100	66,897,605	3,470,686,696
1996	312	83,399,040	1,732	65,158,940	3,620,991,215 (D)
1997	374	67,569,000	2,130	91,412,290	4,174,558,561 (D)
1998	269	55,672,590	2,154	96,979,910	4,697,918,614 (D)
1999	390	41,345,763	2,840	92,307,570	4,980,648,440 (D)
2000	397	68,228,711	2,428	96,009,302	5,578,362,997 (D)
2001	169	56,317,870	2,029	105,547,070	5,262,821,000 (D)
2002	252	74,781,650	1,857	117,116,430	3,901,168,000 (D)
2003	251	79,327,940	2,221	165,264,300	6,678,816,598

(A) Webb County Appraisal District,

(B) Commerce Bank N.A.

Falcon National Bank

International Bank of Commerce (includes all branches)

Laredo National Bank

South Texas National Bank

Wells Fargo Bank, www.fdic.gov/index.html.

(C) Webb County Tax Assessor-Collector,

Webb County Appraisal District

(D) Norwest Bank, now Wells Fargo, excluded 1996 thru 2002

Property(C)

Commercial	Residential	Exemptions	Vacancies
1,138,712,823	1,396,383,123	149,478,447	159,288,490
1,331,340,852	1,504,677,760	156,074,230	184,992,030
1,455,882,122	1,681,417,380	168,644,730	215,917,490
1,570,245,430	1,923,540,270	184,614,525	235,152,270
1,624,529,934	2,036,606,890	190,509,255	235,691,660
1,572,097,876	2,180,838,068	201,405,371	227,388,100
1,715,156,876	2,305,998,980	201,218,458	245,466,433
1,851,844,688	2,464,521,591	212,297,690	276,088,823
1,923,996,162	2,722,437,049	215,736,768	331,663,724
2,021,129,502	3,300,164,977	221,497,668	332,287,762

Webb County, Texas
Principal Taxpayers
Fiscal Year Ended September 30, 2003

<u>Taxpayer</u>	<u>Type of Business</u>	<u>2003 Assessed Valuation (1)</u>	<u>% of Assessed Valuation</u>
Conoco, Incorporated	Oil & Gas	\$ 409,027,160	5.60 %
AEP Central Power & Light	Utility	92,610,970	1.27
EOG Resources	Gas	82,318,210	1.13
Calpine Natural Gas Co.	Oil & Gas	63722600	0.87
Chevron USA Inc. -WI-	Oil & Gas	51,507,080	0.71
Houston Exploration Co.	Oil & Gas	46,819,440	0.64
Killam Oil Co. LTD	Oil & Gas	45,417,230	0.62
Lewis Petroleum Properties	Oil & Gas	42,542,579	0.58
Bruni Mineral Trust #2	Mineral Property	39,619,120	0.54
Columbus Energy Corp.(min)	Oil & Gas	39,213,590	0.54
Total		<u>\$ 7,301,151,991</u>	<u>12.50 %</u>

(1) Webb County Appraisal District

Webb County, Texas

Principal Employers

September 30, 2003

<u>Employer</u>	<u>Service</u>	<u>Employees</u>
United Independent School District	Education	4,500
Laredo Independent School District	Education	3,587
City of Laredo Municipal	Government	2,084
Laredo Medical Center	Medical Services	1661
H.E.B. Grocery Store	Grocery Store	1,327
Webb County	Government	1,270
US Department of Border Protection	Immigration	1,147
McDonald's Restaurant	Fast Food	1,114
Walmart	Grocery / Retail	934
Texas A&M International University	Education	880
Doctor's Hospital	Medical Services	700
U.S. Department of Customs / Border Protection	Government	670
Laredo Community College	Education	635
Laredo Candle	Candles	580
Laredo National Bank	Financial Services	558
International Bank of Commerce	Financial Services	552
Target - Greatland	Retail	300
Sames Motor Company	Auto Dealer / Service	276
Circle K	Retail	250
Border Region MHMR	Health Center	236

Laredo Development Foundation

Webb County, Texas
Schedule of Insurance in Force
and Amount of Coverage
Fiscal Year Ended September 30, 2003

Insurance Company	Type of Insurance	Description of Coverage	Limits of Insurance	Deductible/Self Insured Retention
Coregis Insurance Company	Package	General Liability Including Employee Benefits Liability Law Enforcement Liability Property Including Boiler & Machinery Equipment Floater Crime	\$5mil each occ./\$ 5mil agg. \$5 mil. each occ./\$ 5mil agg. \$69,326,000 Various \$1.5 mil. employee dishonesty \$200,000 forgery or alterations \$150,000 theft inside premises \$150,000 theft outside premises	\$25,000 SIR on GL, \$1,000 deductible on EBL \$25,000 SIR \$50,000 SIR Various \$2,500 \$1,000 \$2,500 \$2,500
Coregis Insurance Company	Automobile	Liability Medical Payments Comp. & Coll on CAA vehicles	\$5 mil each occ. \$5,000 each person Actual Cash Value	\$25,000 SIR None \$250 deductible
Coregis Insurance Company	Public Officials Liability	Errors & Omissions	\$4 mil. limit of liability	\$25,000 SIR
Gulf Company	Pollution Liability	Pollution Liability	\$1 mil. per occ./\$1 mil agg.	\$10,000 deductible

Insurance Carriers

Webb County, Texas
Water Utility Activity
Fiscal Year 2003

		Gallons Pumped	Gallons Sold	Avg.Usage Active Meters	Avg. Water Charge for All Meters	Sales
October	2002	30,862,000	23,592,900	13,829	33.84	\$ 58,186
November	"	25,534,000	16,299,900	9,656	25.14	43,204
December	"	25,320,000	15,511,200	9,211	24.22	41,545
January	2003	23,870,000	18,527,800	10,983	28.13	48,455
February	"	23,480,000	17,757,500	10,476	26.97	46,814
March	"	21,070,000	17,190,000	10,082	26.00	45,211
April	"	28,120,000	25,002,500	14,630	35.42	61,719
May	"	31,120,000	25,795,700	14,971	35.98	63,120
June	"	33,743,000	26,156,000	15,128	36.27	63,608
July	"	32,779,000	24,908,700	14,532	34.97	60,835
August	"	36,260,000	27,867,200	16,373	38.41	66,633
September	"	30,192,000	23,928,500	13,880	40.85	71,482
Total		342,350,000	262,537,900			\$ 648,588

Consumption in Gallons by Quarter						% of Usage
Usage Groups	December	March	June	September	Total	
Over 50,000	11,258,300	12,144,000	14,351,900	14,164,800	51,919,000	21.7
40,001 - 50,000	739,100	483,700	1,779,000	1,743,600	4,745,400	2.4
30,001 - 40,000	1,415,200	1,378,300	4,046,200	4,899,600	11,739,300	5.4
20,001 - 30,000	5,486,900	3,473,500	12,495,100	13,311,000	34,766,500	14.5
10,001 - 20,000	16,514,800	15,247,700	29,656,500	27,815,300	89,234,300	34.3
8,001 - 10,000	5,799,000	6,195,500	5,862,300	6,037,800	23,894,600	8.2
6,001 - 8,000	6,206,400	6,815,100	4,420,400	4,177,800	21,619,700	6.9
4,001 - 6,000	4,647,000	4,752,400	2,557,700	2,641,200	14,598,300	4.2
2,001 - 4,000	1,960,700	2,120,200	889,000	985,000	5,954,900	1.7
1 - 2,000	453,600	430,600	265,800	257,100	1,407,100	0.5
Zero Usage	0	0	0	0	0	0.0
Total Gallons	60,207,700	59,248,900	84,675,900	79,122,900	283,255,400	99.8

Sales by Quarter						% of Sales
Usage Groups	December	March	June	September	Total	
Over 50,000	\$ 32,099	\$ 34,044	\$ 32,616	\$ 42,078	\$ 140,837	22.1
40,001 - 50,000	1,689	1,177	3,257	4,159	10,282	1.6
30,001 - 40,000	3,124	3,142	7,840	11,240	25,346	3.9
20,001 - 30,000	12,100	7,658	24,205	31,382	75,345	11.7
10,001 - 20,000	39,787	35,944	57,529	68,797	202,057	31.4
8,001 - 10,000	14,383	15,201	12,146	15,698	57,428	8.9
6,001 - 8,000	16,226	17,581	9,551	11,342	54,700	8.5
4,001 - 6,000	13,209	13,298	5,891	7,637	40,035	6.2
2,001 - 4,000	6,740	7,119	2,593	3,393	19,845	3.1
1 - 2,000	4,644	4,323	2,199	2,504	13,670	2.1
Zero Usage	933	991	618	719	3,261	0.5
Total Sales	\$ 144,934	\$ 140,478	\$ 158,445	\$ 198,949	\$ 642,806	100

Webb County Water Utility provides water to the city of Rio Bravo, the El Cenizo Sewer Plant and the Rio Bravo Annex Waste Treatment provide sewer services to the respective communities. Following is a summary of the number of accounts by community; Rio Bravo 1,128, El Cenizo 764, and Rio Bravo Annex Waste Treatment 167.

Source: Webb County Water Utility

Webb County, Texas
General Information
(Unaudited)

Webb County was created in 1848 and incorporated in 1914.
It is a public corporation and political subdivision of the State of Texas.

Webb County encompasses 3,306 square miles of land and is situated four hundred to seven hundred feet above sea level.

The City of Laredo is situated four hundred thirty eight feet to six hundred feet above sea level.

Year	City of Laredo		Webb County	
	Population	Inc\Dec	Population	Inc\Dec
1910	14,855	1,426	22,503	652
1920	22,710	7,855	29,152	6,649
1930	32,618	9,908	42,128	12,976
1940	39,274	6,656	45,916	3,788
1950	51,910	12,636	56,141	10,225
1960	60,678	8,768	64,791	8,650
1970	69,024	8,346	72,859	8,068
1980	91,449	22,425	99,258	26,399
1990	129,546	38,097	132,190	32,932
2000	176,576	47,030	193,117	60,927

Voting History for the years 1998 through 2002 (B)

Election	Registered Voters	Votes Cast	% of Voter Turnout
1998 Primary Election	75,440	16,711	22.2%
1998 General Election	79,311	16,362	20.6%
2000 Primary Election	87,878	32,085	36.5%
2000 General Election	83,207	26,433	31.8%
2002 Primary Election	1,000	500	50.0%
2002 General Election	1,000	500	50.0%
2004 Primary Election (B)	89,771	33,238	37.0%
2004 General Election (B)	93,482	39,618	42.4%

Automobile, truck and all other vehicle registrations (C)

Year	Registrations
1994	85,546
1995	85,829
1996	87,340
1997	105,852
1998	114,274
1999	123,221
2000	141,607
2001	148,347
2002	149,823
2003	201,454

(A) 1910 to 1990 estimates provided by Laredo Chamber of Commerce, their source is Woods & Poole Economics Inc.

The FY 2000 count was released by the U. S. Census Bureau.

(B) Webb County Elections Office

(C) Tax Assessor Collector Motor Vehicle Department.

**Webb County, Texas
Budgets
Last Ten Fiscal Years**

Fiscal Year	General Fund	Road & Bridge Fund	Debt Service Fund	All Other Funds	Total Budgets
1994	27,002,954	1,712,836	3,131,091	14,262,873	46,109,754
1995	27,930,093	2,276,017	3,968,650	26,067,368	60,242,128
1996	30,379,922	2,265,655	4,345,414	30,588,989	67,579,980
1997	28,895,719	2,415,985	4,202,295	33,619,521	69,133,520
1998	30,904,678	2,308,317	4,150,063	36,748,690	74,111,748
1999	33,812,202	2,890,846	4,246,170	59,310,810	100,260,028
2000	36,654,515	2,914,209	4,360,851	84,209,287	128,138,862
2001	38,478,985	3,152,137	4,779,034	83,786,852	130,197,008
2002	43,389,199	3,876,930	5,119,464	86,310,433	138,696,026
2003	50,837,182	5,166,978	19,865,118	84,019,775	159,889,052

**Webb County, Texas
County Auditor's Department Personnel at
September 30, 2003**

**Leo Flores (A) (B)
Webb County Auditor**

**Rafael Perez, CPA, CGFM (A) (B)
Chief Deputy Auditor**

Joe Wirsching, CGFM	Deputy Auditor
Cynthia Gutierrez	Claims Processing Supervisor
Mayra Amaya	Claims Processing Assistant
Lizette M. Torres	Receptionist Secretary
Claudia H. Lopez	Grants Accounting Supervisor
Debra Martinez	Claims Processing Assistant
Gabriela Lopez	Internal Auditor
San Juanita Gonzalez	Claims Processing Assistant
David Sanchez	Accountant I
Gerardo Lara	Accountant I
Tina O. Rodriguez	Internal Auditor
Carlos Guerra	Accountant I
Leticia Espinoza	Accountant I
Theresa A. Lopez	Audit Clerk
Jose Ruben Benavides	Accountant I
Rebecca Garcia	Accountant I
Rosaura Ruiz	Internal Auditor
Claudia Mahtani*	Claims Processing Assistant

(A) Member of Texas Association of County Auditors.

(B) Member of Government Finance Officers Association

* Hired after September 30, 2003.

MEJIA & COMPANY, PLLC

CERTIFIED PUBLIC ACCOUNTANTS
707 EAST CALTON ROAD, SUITE 201
P.O. BOX 451031
LAREDO, TEXAS 78045

GERARDO J. MEJIA, CPA
MARIO A. MEJIA, CPA

TEL: (956) 724-4100
FAX: (956) 724-4145

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Honorable Judge Louis H. Bruni and
the Honorable County Commissioners
Webb County, Texas

We have audited the basic financial statements of Webb County, Texas, as of and for the year ended September 30, 2003, and have issued our report thereon dated February 20, 2004. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the provisions of the State of Texas *Uniform Grant and Contract Management Standards (UGCMS)*.

Compliance

As part of obtaining reasonable assurance about whether Webb County, Texas' basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards* and *UGCMS*. However, we noted certain immaterial instances of noncompliance that we have reported to the management of Webb County, Texas, in a separate letter dated February 20, 2004.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Webb County, Texas' internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the basic financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the basic financial statements being

audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to the management of Webb County, Texas, in a separate letter dated February 20, 2004.

This report is intended solely for the information and use of the audit committee, management, federal and state awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

Mujia + Company, PLLC

Laredo, Texas
February 20, 2004

MEJIA & COMPANY, PLLC

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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the Honorable Judge Louis H. Bruni and
the Honorable County Commissioners
Webb County, Texas

Compliance

We have audited the compliance of Webb County, Texas, with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* and the *State of Texas Uniform Grant and Contract Management Standards (UGCMS)* that are applicable to each of its major federal and state programs for the year ended September 30, 2003. Webb County, Texas' major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal and state programs is the responsibility of Webb County, Texas' management. Our responsibility is to express an opinion on Webb County, Texas' compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and the *UGCMS*. Those standards, OMB Circular A-133 and UGCMS require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about Webb County, Texas' compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Webb County, Texas' compliance with those requirements.

In our opinion, Webb County, Texas complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal and state programs for the year ended September 30, 2003.

Internal Control Over Compliance

The management of Webb County, Texas is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal and state programs. In planning and performing our audit, we considered Webb County, Texas' internal control over compliance with requirements that could have a direct and material effect on a major federal or state program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133 and UGCMS.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal or state program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

Schedule of Expenditures of Federal and State Awards

We have audited the basic financial statements of Webb County, Texas, as of and for the year ended September 30, 2003, and have issued our report thereon dated February 20, 2004. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by OMB Circular A-133 and UGCMS, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the audit committee, management, federal and state awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

Mejia + Company, PLLC

Laredo, Texas
February 20, 2004



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Webb County, Texas
Schedule of Federal Financial Assistance
for Year Ended September 30, 2003

<u>Federal Grantor/Pass Through Grantor Title</u>	<u>Federal CFDA Number</u>	<u>Pass Through Grantor's Number</u>	<u>Pass Through Grantor's Grant Period</u>
U.S. Department Of Health And Human Services			
Head Start	93.600	06CH0929/36	9/01/01-8/31/02
Head Start	93.600	06CH0929/37	9/01/02-8/31/03
Head Start	93.600	06CH0929/38	9/01/03-8/31/04
Passed Through Texas Department Of Housing And Community Affairs:			
Low-Income Home Energy Assistance	93.568	582/582047	1/1/02-12/31/02
Low-Income Home Energy Assistance	93.568	583/582047	1/1/03-12/31/03
Low-Income Home Energy Assistance	93.568	812/817047	
Low-Income Home Energy Assistance	93.568	813/813047	4/01/03-3/31/04
Community Services Block Grant	93.569	612/611047	1/1/02-12/31/02
Community Services Block Grant	93.569	613/611047	1/1/03-12/31/03
Passed Through Texas Department Of Human Resources:			
Social Services Block Grant (Social Services)	93.667	PS08146P00	10/01/01-09/30/02
Social Services Block Grant (Social Services)	93.667	PS08146P00	10/01/02-09/30/03
Passed Through Texas Department Of Protective and Regulatory Services			
State Court Improvement Program	93.586	99 00 0405	
Total U.S. Department Of Health And Human Services			
U.S. Department Of Housing And Urban Development			
HUD Colonia Initiative Program	Not Available	B-98-RH-TX-0003	10/01/99-12/23/02
HUD Neighborhood Initiative Program		B-00-NI-TX-WC-0002	1/30/01-1/29/06
Passed Through The Office of Rural Community Affairs:			
Community Development Block Grants/State's Program	14.228	720889	4/19/00-4/18/04
Community Development Block Grants/State's Program	14.228	720155	8/04/00-12/31/03
Community Development Block Grants/State's Program	14.228	721105	5/08/01-5/07/03
Community Development Block Grants/State's Program	14.228	721859	5/08/01-10/31/03
Community Development Block Grants/State's Program	14.228	718003	5/10/99 - 10/09/02
Community Development Block Grants/State's Program	14.228	721003	11/10/01-5/09/04
Community Development Block Grants/State's Program	14.228	721175	7/05/02 - 7/04/04
Total U.S. Department Of Housing And Urban Development			
U.S. Department Of Agriculture			
Passed Through Texas Department of Human Services:			
Child and Adult Care Food Program	10.558	TX-2400001	10/01/01-09/30/02
Child and Adult Care Food Program	10.558	TX-2400001	10/01/02-09/30/03
Water and Waste Disposal Loans and Grants (Section 306C)	10.770		
Total U.S. Department Of Agriculture			

<u>Program Or Award Amount</u>	<u>Cash/ Accrued Or (Deferred) 10/01/2002</u>	<u>Beginning Balance Adjustment</u>	<u>Receipts Or Revenues Recognized</u>	<u>Disbursements Expenditures</u>	<u>Cash/ Accrued Or (Deferred) 9/30/2003</u>
7,271,298	15,061		15,061		
7,609,977	621,261		7,609,977	6,988,716	
7,619,881			225,942	690,248	464,306
341,067	123,532		259,126	135,594	
434,437			203,789	244,994	41,205
135,603	7,670		71,824	64,154	
76,654			4,922	9,264	4,342
463,122	73,172		198,397	125,225	
458,947			283,880	322,079	38,199
450,671	78,741		78,741		
562,383			280,405	309,461	29,056
6,123	172		865	1,022	329
	<u>919,609</u>		<u>9,232,929</u>	<u>8,890,757</u>	<u>577,437</u>
509,000	33,263		60,459	27,196	
1,000,000	17,164		97,275	86,130	6,019
662,343	147,845		496,487	410,618	61,976
500,000	5,606		3,321	(2,285)	
500,000	299,480		339,597	57,739	17,622
800,000	54,375		385,278	524,945	194,042
1,036,000	422,977		250,166	79,239	252,050
1,572,135	326,834		390,672	411,809	347,971
300,000			6,785	10,341	3,556
	<u>1,307,544</u>		<u>2,030,040</u>	<u>1,605,732</u>	<u>883,236</u>
760,079	47,546		47,546		
827,702			672,432	675,793	3,361
4,333,600	184,022		82,000	8,520	110,542
	<u>231,568</u>		<u>801,978</u>	<u>684,313</u>	<u>113,903</u>

Webb County, Texas
Schedule of Federal Financial Assistance
for Year Ended September 30, 2003

<u>Federal Grantor/Pass Through Grantor Title</u>	<u>Federal CFDA Number</u>	<u>Pass Through Grantor's Number</u>	<u>Pass Through Grantor's Grant Period</u>
U.S. Department Of Justice			
Public Safety Partnership and Community Policing Grants ("COPS" Grants)	16.710	95CCWX0268	
Office Of Justice Programs, (BulletProof Vest Partnership)	16.607		
Public Safety Partnership and Community Policing Grants ("COPS" Grants)	16.710	2001SHWX0637	
Local Law Enforcement Block Grants Program	16.592	2001LBBX1650	
Local Law Enforcement Block Grants Program	16.592	2002LBBX2148	
Passed Through Criminal Justice Division Of The State Of Texas			
Juvenile Accountability Block Grant (Period Ending 07/31/03)	16.523	JB-00-J20-13831-04	
Juvenile Accountability Block Grant (Period Ending 07/31/04)	16.523	JB-02-J20-13831-05	
School Based Anti-Truancy Bootcamp (Period Ending 7/31/02)	16,541	JB-00-J20-14564-03	
School Based Anti-Truancy Bootcamp (Period Ending 7/31/03)	16,541	JB-00-J20-14564-04	
Juvenile Justice & Delinquency Prevention-Allocation to States (State Formula Grants)	16.540	JA01J2014790-3	
Juvenile Justice & Delinquency Prevention-Allocation to States (State Formula Grants)	16.540	JA02J2014790-4	
Violence Against Women Formula Grants	16.588	WF01V3013952-04	
Violence Against Women Formula Grants	16.588	WF02V3013952-05	
Violence Against Women Formula Grants	16.588	WF03V3013952-06	
Crime Victim Assistance	16.575	VA02V3013771-04	
Crime Victim Assistance	16.575	VA03V3013771-05	
Violence Against Women Formula Grants	16.588	WF01-V3013508-04	
Violence Against Women Formula Grants	16.588	WF02-V3013508-05	
Violence Against Women Formula Grants	16.588	WF03-V3013508-06	
Violence Against Women Formula Grants	16.588	WF01-V3013509-04	
Violence Against Women Formula Grants	16.588	WF02-V3013509-05	
Violence Against Women Formula Grants	16.588	WF03-V3013509-06	
Passed Through South Texas Development Council			
Juvenile Accountability Block Grant	16.523	JB-98-J07-13832	
Passed Through City of Laredo			
Criminal Justice Discretionary Grant Program	16.579	DB00A101203902	
Criminal Justice Discretionary Grant Program	16.579	DB00A101203903	
Criminal Justice Discretionary Grant Program	16.579	DB03A101203905	
Criminal Justice Discretionary Grant Program	16.579	I0PSSP571	
Criminal Justice Discretionary Grant Program	16.579	I1PSSP571	
Criminal Justice Discretionary Grant Program	16.579	I29SSP571	
Criminal Justice Discretionary Grant Program	16.579	I1PSSP571	
Criminal Justice Discretionary Grant Program	16.579	I2PSSP571	
Total U.S. Department Of Justice			
U. S. Federal Emergency Management Agency			
Emergency Food and Shelter National Board Program	83.523	20-8438-00LRO-010	10/01/02-09/30/03
Total U. S. Federal Emergency Management Agency			

Program Or Award Amount	Cash/ Accrued Or (Deferred) 10/01/2002	Beginning Balance Adjustment	Receipts Or Revenues Recognized	Disbursements Expenditures	Cash/ Accrued Or (Deferred) 9/30/2003
1,365,580	59,101		72,541	13,440	
21,053	21,026		21,026		
750,000	15,902		183,235	233,677	66,344
119,525	(71,991)			71,991	
95,234			95,234	61,794	(33,440)
38,087	4,836		31,000	29,676	3,512
31,805				4,878	4,878
200,000	23,685		23,685		
200,000	31,862		116,794	99,173	14,241
15,582	4,423		4,423		
15,437			1,814	4,447	2,633
15,556	9,805		15,297	5,492	
23,334			16,824	23,334	6,510
33,575				3,189	3,189
35,421	10,459		35,421	24,962	
46,255				11,146	11,146
36,596	27,130		36,596	9,466	
54,893			47,628	54,893	7,265
80,000				5,999	5,999
21,393	13,677		19,738	6,061	
32,089			18,798	29,815	11,017
51,176				4,151	4,151
13,366	(5,387)			5,375	(12)
1,333,870	38,315		38,103		212
	104,625		301,635	257,217	60,207
313,058				82,027	82,027
411,598	15,346		15,346		
411,598	32,917		15,245		17,672
411,958	127,754		252,115	246,830	122,469
197,523	88,928		88,928		
211,108			100,497	211,107	110,610
	<u>552,413</u>	<u></u>	<u>1,551,923</u>	<u>1,500,140</u>	<u>500,630</u>
21,740			21,740	21,740	
	<u></u>	<u></u>	<u>21,740</u>	<u>21,740</u>	<u></u>

Webb County, Texas
Schedule of Federal Financial Assistance
for Year Ended September 30, 2003

<u>Federal Grantor/Pass Through Grantor Title</u>	<u>Federal CFDA Number</u>	<u>Pass Through Grantor's Number</u>	<u>Pass Through Grantor's Grant Period</u>
U. S. Department Of Energy			
Passed Through Texas Department Of Housing And Community Affairs:			
Weatherization Assistance for Low-Income Persons	81.042	562/567047	
Weatherization Assistance for Low-Income Persons	81.042	563/567047	
Total U. S. Department Of Energy			
U. S. Department Of Transportation			
Passed Through Texas Department Of Highways And Public Transportation:			
State and Community Highway Safety - Step Wave	20.600	582XXF5006	
Formula Grants for Other Than Urbanized Areas (Nonurbanized Area Formula Program)	20.509	51222F4033	09/01/01-08/31/02
Formula Grants for Other Than Urbanized Areas (Nonurbanized Area Formula Program)	20.509	51322F4033	09/01/02-08/31/03
Formula Grants for Other Than Urbanized Areas (Nonurbanized Area Formula Program)	20.509	51322F4033	09/01/03-08/31/04
Total U. S. Department Of Transportation			
U.S. Department of Labor			
Employment and Training Administration			
Welfare-to-Work Grants to States and Localities (Welfare-to-Work (WtW) Grants)	17.253	Y-7203-9-00-81-60	
Total U.S. Department of Labor			
Other Federal Financial Assistance			
U.S. Environmental Protection Agency			
Passed Through Texas Water Development Board			
Rio Bravo-El Cenizo Water & Wastewater Project	Not Available	G011900	
Larga Vista (Wastewater Collection System)	66.606	GO5500	
Other Federal Financial Assistance (Continued)			
U. S. Department of Treasury, Bureau Of Alcohol, Tobacco & Firearms			
Gang Resistance, Education, And Training	21.053	ATC020219	
	21.053	ATC020219	
Passed Through Texas A&M International University			
Arrestee Drug Abuse Monitoring Program (ADAM)	Not Available	OJP-01-C-001	
Total Other Federal Financial Assistance			
Total Federal Financial Assistance			

Notes to Schedule Of Expenditures of Federal Awards
This schedule is prepared using the modified accrual basis.
* Major Program

Program Or Award Amount	Cash/ Accrued Or (Deferred) 10/01/2002	Beginning Balance Adjustment	Receipts Or Revenues Recognized	Disbursements Expenditures	Cash/ Accrued Or (Deferred) 9/30/2003
88,199	44,129		64,378	20,249	
45,632			12,281	17,441	5,160
	<u>44,129</u>		<u>76,659</u>	<u>37,690</u>	<u>5,160</u>
5,000	4,800		4,800		
674,807	90,769		90,769		
1,026,874	42,338		577,776	560,979	25,541
794,464				63,556	63,556
	<u>137,907</u>		<u>673,345</u>	<u>624,535</u>	<u>89,097</u>
1,000,000	22,057		91,724	73,451	3,784
	<u>22,057</u>		<u>91,724</u>	<u>73,451</u>	<u>3,784</u>
4,308,400	12,192		55,430	61,816	18,578
1,570,120				123,289	123,289
134,838	5,089	15	27,088	22,014	
114,611				17,052	17,052
	<u>50,074</u>		<u>50,074</u>		
	<u>67,355</u>	<u>15</u>	<u>132,592</u>	<u>224,171</u>	<u>158,919</u>
	<u>3,282,582</u>	<u>15</u>	<u>14,612,930</u>	<u>13,662,529</u>	<u>2,332,165</u>

Webb County, Texas
Schedule of State Financial Assistance
for Year Ended September 30, 2003

<u>State Granting Agency</u>	<u>Grantor's Number</u>	<u>Program Or Award Amount</u>	<u>Accrued Or (Deferred) Revenue At 10/01/02</u>
Community Justice Assistance Division			
Community Corrections	-	409,889	(49,154)
Grant Period Ended 8/31/02			
Community Corrections	-	389,398	
Grant Period Ended 8/31/03			
Day Reporting Center	240-001	85,630	(12,848)
Grant Period Ended 8/31/02			
Day Reporting Center	Webb-001	174,682	
Grant Period Ended 8/31/03			
Residential Treatment Center	240-006	925,401	(178,182)
Grant Period Ended 8/31/02			
Basic Supervision	-	805,374	(182,383)
Grant Period Ended 8/31/02			
Basic Supervision	-	804,172	
Grant Period Ended 8/31/03			
Treatment Incarceration Program - Assessment Intervention Program	240-009	180,000	(39,913)
Grant Period Ended 8/31/02			
Treatment Incarceration Program - Assessment Intervention Program	Webb-009	180,000	
Grant Period Ended 8/31/03			
Mentally Impaired Caseload		58,163	(11,905)
Grant Period Ended 8/31/02			
Mentally Impaired Caseload		55,965	
Grant Period Ended 8/31/03			
Total Community Justice Assistance Division			<u>(474,385)</u>
Texas Natural Resource Conservation Commission			
Passed Through South Texas Development Council	02-19-G03	35,100	
Regional Solid Waste Management Implementation Program			
Total Texas Natural Resource Conservation Commission			<u></u>
Texas Department of Housing and Community Affairs			
Systems Benefit Fund	303047	181,245	179,612
Systems Benefit Fund	303047	277,286	
Total Texas Department of Housing and Community Affairs			<u>179,612</u>

<u>Receipts Or Revenues Recognized</u>	<u>Disbursements Expenditures</u>	<u>Accrued Or (Deferred) Revenue At 9/30/2003</u>
299,251	348,405	
97,349	48,527	(48,822)
60,988	73,836	
43,670	14,010	(29,660)
694,051	872,233	
662,569	844,952	
201,043	38,927	(162,116)
148,102	188,015	
45,000		(45,000)
41,426	53,331	
13,991	4,325	(9,666)
<u>2,307,440</u>	<u>2,486,561</u>	<u>(295,264)</u>
3,702	27,631	23,929
<u>3,702</u>	<u>27,631</u>	<u>23,929</u>
180,811	1,199	
<u>136,051</u>	<u>255,582</u>	<u>119,531</u>
<u>316,862</u>	<u>256,781</u>	<u>119,531</u>

Webb County, Texas
Schedule of State Financial Assistance
for Year Ended September 30, 2003

<u>State Granting Agency</u>	<u>Grantor's Number</u>	<u>Program Or Award Amount</u>	<u>Accrued Or (Deferred) Revenue At 10//01/02</u>
Texas Juvenile Probation Commission			
Border Project - Grant Period Ended 8/31/03	TJPC-B-03-240	44,716	(3,902)
Border Project - Grant Period Ended 8/31/04	TJPC-B-04-240	44,716	
Community Corrections Assistance Grant Period Ended 8/31/03	TJPC-Y-03-240	351,859	(32,421)
Community Corrections Assistance Grant Period Ended 8/31/04	TJPC-Y-04-240	335,158	
Progressive Sanctions ISJPO - Grant Period Ended 8/31/04	TJPC-O-04-240	27,240	
State Aid - Grant Period Ended 8/31/02	TJPC-Z-02-240	111,150	2,967
State Aid - Grant Period Ended 8/31/03	TJPC-Z-03-240	111,150	(10,244)
Salary Adjustment - Grant Period Ended 8/31/04	TJPC-Z-04-240	111,150	
State Aid - Grant Period Ended 8/31/03	TJPC-A-03-240	546,845	(35,966)
State Aid - Grant Period Ended 8/31/04	TJPC-A-04-240	161,097	
Progressive Sanctions JPO - Grant Period Ended 8/31/04	TJPC-F-04-240	232,566	
Progressive Sanctions Level 1-2-3 - Grant Period Ended 8/31/04	TJPC-G-04-240	46,339	
Vertex Targeted Opportunities, Inc.	TJPC-E-01-240		(39,562)
Vertex Targeted Opportunities, Inc.	TJPC-E-02-241		(107,236)
Vertex Targeted Opportunities, Inc.	TJPC-E-03-240		
Juvenile Justice Alternative Education Program Grant Period Ended 8/31/03	TJPC-P-03-240	22,549	33,276
Juvenile Justice Alternative Education Program Grant Period Ended 8/31/04	TJPC-P-04-240	22,549	
Total Juvenile Probation Commission			<u>(193,088)</u>
Texas Automobile Theft Prevention Authority			
Auto Theft Prevention Authority Fund Grant Period Ended 8/31/02	SAT01T0109358	253,000	6,764
Auto Theft Prevention Authority Fund Grant Period Ended 8/31/03	SAT01T1005703	382,574	6,887
Auto Theft Prevention Authority Fund Grant Period Ended 8/31/03	SAT01T0105704	41,778	
Total Texas Automobile Theft Prevention Authority			<u>13,651</u>
Texas Water Development Board			
Highway 59- Facility Plan Project	2001-483-441	71,250	
Rio Bravo -El Cenizo Water & Wastewater Project	G0-11800	15,474,000	153,435
Total Texas Water Development Board			<u>153,435</u>

<u>Receipts Or Revenues Recognized</u>	<u>Disbursements Expenditures</u>	<u>Accrued Or (Deferred) Revenue At 9/30/2003</u>
37,044	40,946	
	3,731	3,731
275,664	308,085	
	25,815	25,815
	3,411	3,411
2,967		
80,957	91,201	
	7,588	7,588
352,233	388,199	
	4,309	4,309
	26,373	26,373
	2,585	2,585
		(39,562)
45,830	9,735	(143,331)
64,897	218	(64,679)
651,773	686,529	68,032
44,701	49,619	4,918
<u>1,556,066</u>	<u>1,648,344</u>	<u>(100,810)</u>
6,764		
52,248	58,949	13,588
	3,185	3,185
<u>59,012</u>	<u>62,134</u>	<u>16,773</u>
7,839	34,143	26,304
110,429	24,206	67,212
<u>118,268</u>	<u>58,349</u>	<u>93,516</u>

Webb County, Texas
Schedule of State Financial Assistance
for Year Ended September 30, 2003

<u>State Granting Agency</u>	<u>Grantor's Number</u>	<u>Program Or Award Amount</u>	<u>Accrued Or (Deferred) Revenue At 10/01/02</u>
Texas Parks & Wildlife Department			
Community Outdoor Outreach Program	52-00088	25,000	2,889
Community Outdoor Outreach Program	52-000233	22,000	
Total Texas Parks & Wildlife			<u>2,889</u>
Texas Higher Education Coordinating Board			
College for Texans Campaign - Mini Grant		500	
Total Texas Higher Education Coordinating Board			<u></u>
Texas Department of Protective & Regulatory Services			
Title IV-E County Legal Services to Foster Care Children	2003113071	65,000	
Title-IV Child Welfare Services Contract	2003113070	25,000	
Total Texas Department of Protective & Regulatory Services			<u></u>
Texas State Comptroller			
Senate Bill 55 Statewide Tobacco Education and Prevention		5,000	(4,510)
Senate Bill 55 Statewide Tobacco Education and Prevention		5,000	(5,000)
Senate Bill 55 Statewide Tobacco Education and Prevention		5,000	
Total Texas State Comptroller			<u>(9,510)</u>
Office of Attorney General			
Child Support Division	01-05549	8,064	7,237
Title IV-D Automated Information Contract	00-03847.A2	33,551	(46,461)
			<u>(39,224)</u>
Criminal Justice Division			
Police Activity League (PAL)	SF99J2214894	18,000	1,100
Police Activity League (PAL)	SF99J2214894	19,800	13,200
Mediation Program	SF02J201594801	33,608	4,030
Mediation Program	SF03J201594802	33,608	2,130
Total Criminal Justice Division			<u>20,460</u>
		Grand Total	<u>(346,160)</u>

Notes to Schedule Of Expenditures of State Awards

This schedule is prepared using the modified accrual basis.

*** Major Program**

<u>Receipts Or Revenues Recognized</u>	<u>Disbursements Expenditures</u>	<u>Accrued Or (Deferred) Revenue At 9/30/2003</u>
2,889		
<u>14,914</u>	<u>16,472</u>	<u>1,558</u>
17,803	16,472	1,558
<u>17,803</u>	<u>16,472</u>	<u>1,558</u>
500	500	
<u>500</u>	<u>500</u>	
45,510	65,166	19,656
<u>2,761</u>	<u>3,124</u>	<u>363</u>
48,271	68,290	20,019
<u>48,271</u>	<u>68,290</u>	<u>20,019</u>
(963)	3,547	
(555)	4,445	
	226	226
<u>(1,518)</u>	<u>8,218</u>	<u>226</u>
7,237		
<u>8,572</u>		<u>(55,033)</u>
15,809		(55,033)
<u>15,809</u>		<u>(55,033)</u>
18,000	3,203	(13,697)
13,200		
4,030		
<u>22,465</u>	<u>27,894</u>	<u>7,559</u>
57,695	31,097	(6,138)
<u>57,695</u>	<u>31,097</u>	<u>(6,138)</u>
<u>4,499,910</u>	<u>4,664,377</u>	<u>(181,693)</u>

Webb County, Texas
Federal Schedule of Findings and Questioned Costs
Year Ended September 30, 2003

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weakness(es) identified? _____ yes X no

Reportable condition(s) identified that are not considered to be material weaknesses? _____ yes X none

Noncompliance material to financial statements noted? _____ yes X no

Federal Awards

Internal Control over major programs:

Material weakness(es) identified? _____ yes X no

Reportable condition(s) identified that are not considered to be material weaknesses? _____ yes X none

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with Section .510(a) of Circular A-133? _____ yes X no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.558	U.S. Department of Agriculture – Passed Through Texas Department of Human Services - Child and Adult Care Food Program
14.228	U.S. Department of Housing and Urban Development – Community Development Block Grant / State's Program
16.710	U.S. Department of Justice – Public Safety Partnership and Community Policing Grants (COPS)
16.579	U.S. Department of Justice – Passed Through City of Laredo - Criminal Justice Discretionary Grant Program

Webb County, Texas
Federal Schedule of Findings and Questioned Costs
Year Ended September 30, 2003

Identification of Major Programs continued:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
20.509	U.S. Department of Transportation – Passed Through Texas Department of Highways and Public Transportation - Formula Grants For Other Than Urbanized Areas
93.568	U.S. Department of Health and Human Services – Passed Through Texas Department of Housing and Community Affairs - Low-Income Home Energy Assistance
93.569	U.S. Department of Health and Human Services – Passed Through Texas Department of Housing and Community Affairs - Community Services Block Grant

Section I - Summary of Auditor's Results (Continued)

Dollar threshold used to distinguish
between Type A and Type B programs:

\$ 409,200

Auditee qualified as low-risk auditee?

 X yes no

Section II - Financial Statement Findings

No matters were reported

Section III - Federal Award Findings and Questioned Costs

No matters were reported

Webb County, Texas
Federal Summary Schedule of Prior Audit Findings
Year Ended September 30, 2003

Summary of Prior Audit Findings

Federal Award Findings and Questioned Costs

There were no audit findings reported in the schedule of findings and questioned costs for the fiscal year ended September 30, 2002 which needed audit follow up as required by Circular A-133 Section .310.

Webb County, Texas
State Schedule of Findings and Questioned Costs
Year Ended September 30, 2003

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weakness(es) identified? _____ yes X no

Reportable condition(s) identified
not considered to be material weaknesses? _____ yes X none

Noncompliance material to financial statements noted? _____ yes X no

State Awards

Internal Control over major programs:

Material weakness(es) identified? _____ yes X no

Reportable condition(s) identified
not considered to be material weaknesses? _____ yes X none

Type of auditor's report issued on compliance
for major programs: Unqualified

Any audit findings disclosed that are required
to be reported in accordance with the State of
Texas Single Audit Circular Section .510(a)? _____ yes X no

Identification of major programs:

Name of State Program or Cluster

Texas Department of Criminal Justice - Community Justice Assistance Division
Texas Juvenile Probation Commission
Systems Benefit Fund

Dollar threshold used to distinguish
between Type A and Type B programs: \$ 300,000

Auditee qualified as low-risk auditee? X yes _____ no

Section II - Financial Statement Findings

No matters were reported

Section III - State Award Findings and Questioned Costs

No matters were reported

Webb County, Texas
State Summary Schedule of Prior Audit Findings
Year Ended September 30, 2003

Summary of Prior Audit Findings

State Award Findings and Questioned Costs

There were no audit findings reported in the schedule of findings and questioned costs for the fiscal year ended September 30, 2002 which needed audit follow up as required by Circular A-133 Section .310.